

ANNUAL REPORT

FISCAL YEAR

JULY 1, 2017 TO JUNE 30, 2018

TOWN OF PROCTOR, VERMONT

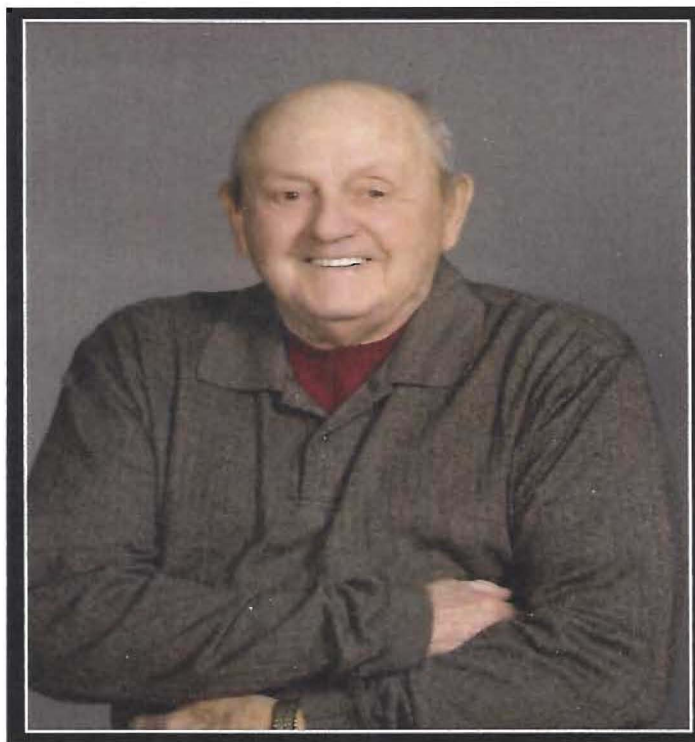


Beaver Pond

The 38 acre Beaver Pond property was deeded to the Town by Omya Inc. in 2016

Photo by Dale Christie

The 2018 Town Report is dedicated to Ray Beyette in recognition of his many years of community service to the Town of Proctor



Ray Beyette moved to Proctor in 1950 to work for the Vermont Marble Company in the carpentry shop. Over the next 69 years he served his adopted community in many outstanding ways. He was a good neighbor and always ready to offer a helping hand to anyone in a pinch. Ray's involvement includes Selectboard, Fire Department, Justice of the Peace Planning Commission, Zoning Board of Adjustment, Marble Valley Regional Transit District "the Bus", Rutland Regional Planning Commission, Beaver Pond Committee, Tree Warden, Inspector of Lumber, Rutland County Solid Waste District and Proctor Ancient Roads Committee.

Beyond town government Ray's activities have included Proctor Memorial Day Celebrations, Proctor Historical Society, High Ledge Snowmobile Club (past president), Vermont Association of Snow Travelers (life member), Marble Town Seniors, Jack Conant Community Garden and auto racing at Devils Bowl Raceway.

The Town extends its thanks to Ray for all he has done for the town and looks forward to his assistance with future programs and projects.

TABLE OF CONTENTS

Raymond Beyette	INSIDE FRONT COVER
Elected Officials.....	1
Appointed Officials	2
Report of the Proctor Selectboard.....	3
Grand List, Tax Rate History, and Comparison of Municipal Taxes to be Raised.....	5
Delinquent Property Tax Schedule	6
Delinquent Water/Sewer Accounts.....	7
Town of Proctor Payroll.....	8
Summary of Proposed General Fund Revenue Budgets.....	9
Summary of Proposed General Fund Expenditure Budgets.....	10
Proposed General Fund Expenditure Budgets by Department.....	11
Proposed Highway Department Budget.....	16
Proposed Water Department Budget.....	17
Proposed Wastewater Department Budget.....	18
Water Bonds Payment Schedule.....	19
Wastewater Bonds Payment Schedule.....	22
Sinking and Replacement Funds	24
 VITAL STATISTICS	
Births.....	29
Marriages.....	30
Deaths	31
 MUNICIPAL SERVICES ANNUAL REPORTS	
Planning Commission	32
Assessor's Offices.....	33
2018 Town Property Sales Report.....	34
Local Board of Health.....	35
Tree Warden	36
Beaver Pond Committee	37
Proctor Volunteer Fire Department	38
Marketing Proctor Committee	39
Parks and Recreation Committee	40
Youth Soccer League	41
Proctor Free Library.....	42
Our Yard.....	43
Rutland County Sheriff's Department.....	44
 ASSOCIATION ANNUAL REPORTS	
Marble Valley Regional Transit District	45
Rutland County Solid Waste District.....	46
Regional Ambulance Service.....	47
Rutland Regional Planning Commission	48
Vermont League of Cities & Towns	49
Rutland Economic Development Corporation	50
Rutland Regional Chamber of Commerce	51
Vermont Department of Health	52
U.S. Department of Veterans Affairs.....	53
Front Porch Forum.....	54
 SOCIAL SERVICE AGENCY ANNUAL REPORTS	
Marble Town Seniors.....	55
ARC – Rutland Area	56
BROC	57
NeighborWorks of Western Vermont.....	58
RSVP and the Volunteer Center.....	59
Rutland Area Visiting Nurse Association & Hospice.....	60
Rutland County Parent/Child Center	61
Rutland Mental Health Services	62
Vermont Center for Independent Living.....	63
Mentor Connector	64
Southwestern Vermont Council on Aging.....	65

TABLE OF CONTENTS

Pittsford Food Shelf	66
New Story Center.....	67
Rutland County Conservation District	68
Rutland County Humane Society.....	69
Habitat For Humanity	70
 AUDIT	
Town of Proctor Audit Report	71
 SCHOOL DISTRICT REPORTS	
Quarry Valley Unified Union School District Board Report	118
Proctor Elementary School Principal Report	119
Proctor Junior/Senior High School Principal Report	121
Greater Rutland County Supervisory Union Superintendent Report	124
Greater Rutland County Supervisory Union Director of Students Report.....	126
Greater Rutland County Supervisory Union Child Find and Non-Discrimination.....	127
Greater Rutland County Supervisory Union Asbestos Notification	128
Proctor School District Audit Letter.....	129
Quarry Valley Unified Union School District Notice to Voters	130
Quarry Valley Unified Union School District Meeting Reminder.....	131
 2017 MEETING MINUTES	
Minutes of the Proctor School District Meeting	132
Minutes of the Town Meeting	134
 WARNINGS	
Quarry Valley Unified Union School District Annual Meeting Warning	136
Town of Proctor Annual Town Meeting Warning.....	138
 GENERAL INFORMATION	
Meetings and Hours of Operation.....	INSIDE BACK COVER
Telephone Numbers.....	INSIDE BACK COVER

Elected Officials

Position	Length of Term	Year Elected	Year Expires	Elect
Selectboard	3	2018	2021	Thomas Hogan
	2	2018	2020	Robert Protivansky, Vice Chair
	2	2018	2020	Judith Frasier
	3	2016	2019	Bruce Baccei, Chair
	2	appointed	2019	Benjamin Curtis
Town Clerk	3	2017	2020	Celia Lisananti
Treasurer	3	2017	2020	Celia Lisananti
Collector of Delinquent Taxes	3	2018	2021	Mary Dahlin
School District Clerk	1	2018	2019	Celia Lisananti
Moderator-Town/School	1	2018	2019	Andrew Maass
Town Agent	1	2015	2016	Vacant
Cemetery Commissioners	5	2018	2023	Robert Coons, Chair
	5	2018	2023	Henry Socinski
	5	2018	2023	Donald Russell
	5	2018	2023	Theresa Anderson
	5	2018	2023	Pauline Hogan
Proctor School District	3	2018	2018	Lisa Miser, Chair
	2	2017	2018	Andy Shaw, Vice Chair
	3	2017	2018	Arthur Saceric, Clerk
	3	2016	2018	Eric Hanson
	3	2018	2018	Mary Fregosi
Quarry Valley Unified Union School District	2	2017	2019	Andy Shaw
	3	2017	2020	Lisa Miser
	3	2018	2021	Arthur Saceric
Justices of the Peace	2	2019	2021	Raymond Beyette
	2	2019	2021	Lisa Miser
	2	2019	2021	Mary Jane Gatti
	2	2019	2021	Rhoda Grace
	2	2019	2021	Betsy Franzoni
	2	2019	2021	Judy Frazier
	2	2019	2021	Tracey Lertola Snow

Appointed Officials

Position	Length of Term	Year Appointed	Year Expires	Appointee
Selectboard Chair	1	2018	2019	Bruce Baccei, Chair
Selectboard Vice Chair	1	2018	2019	Robert Protivansky, Vice Chair
Water/Sewage Boards	1	2018	2019	Bruce Baccei, Chair
	1	2018	2019	Robert Protivansky, Vice Chair
	1	2018	2019	Thomas Hogan
	1	2018	2019	Judith Frazier
	1	2018	2019	Benjamin Curtis
	1	2018	2019	Robert Coons
Zoning Administrator	3	2016	2019	Robert Coons
Planning/Zoning Board	4	2015	2019	Raymond Beyette
	4	2017	2019	Robert Coons
	4	2017	2021	Mary Gilligan
	4	2017	2021	Robert Protivansky
	4	2018	2022	Richard Homer, Chair
	4	2018	2022	Tom Hogan
	4	2018	2022	Dale Christie
	4	2018	2022	Dale Christie
Recreation Committee	2	2017	2019	Brian Cannucci
	2	2018	2020	Greg King, Chair
	2	2018	2020	Sarah Patch
	2	2018	2020	John Corliss
	2	2018	2020	Megan Cannucci
Assessor	1	2018	2019	Lisa Wright
Constable	1	2018	2019	Donald Russell
Emergency Mgt. Chair	1	2018	2019	Kevin Blongy
Fence Viewer	1	2018	2019	Robert Coons
Fire Warden	5	2015	2020	Albert Wenta
Health Officer	3	2017	2020	Robert Coons
Inspector of Lumber	1	2018	2019	Raymond Beyette
Town Rep. to Library Bd.	3	2017	2020	Mary Fregosi
Marble Valley Transit Rep.	Perm.	2006		Raymond Beyette
RCSWD Rep.	1	2018	2019	John Jozwiak
RCSWD Alternate	1	2018	2019	John Corliss
Regional Ambulance Rep.	3	2018	2021	Joseph Bernor
RRPC Rep.	1	2018	2019	Benjamin Curtis
RRPC Alt.	1	2018	2019	Richard Horner
Reg. Trans. Council Rep.	1	2018	2019	Bruce Baccei
Reg. Trans. Council Alt.	1	2018	2019	John Corliss
911 Coordinator	1	2018	2019	Joseph Bernor

REPORT OF THE PROCTOR SELECTBOARD

The Selectboard dedication of the 2018 Town Report to Ray Beyette acknowledges his many contributions to the Town of Proctor through service on town boards, commissions, committees and appointed offices and to the town through his involvement in many other civic activities. The Annual Report cover highlights Beaver Pond, a historic Proctor recreation site transferred to the Town by Omya Inc in 2016.

The Board also thanks Bill Champine and Joe Manning for their contribution to the Town during their tenures on the Selectboard and to acknowledge the passing of former Selectboard Member Rick Anderson.

Grants from the Mortimer R. Proctor Trust funded new flag poles for the Main Street Park and improvements at the Swimming Pool, the Skating Rink and the Youth League Field. Thanks also go to all the people who pitched in to complete these projects.

During 2018, the Selectboard held forty-five (45) meetings to address regular, special and emergency issues related to town governance; municipal facilities maintenance and improvements; highway, public safety, water and wastewater operations; economic development; and citizens' concerns.

The Selectboard reviewed and updated the Water and Sewer Regulation to address significant delinquent accounts and the Junk and Junk Vehicle Ordinance to enable a higher level of enforcement. It adopted a new Property Management Ordinance to address neighborhood concerns. Following up on voter authorization, the Board adopted a Tax Stabilization Policy and has approved one (1) tax stabilization agreement. Responding to a Collector of Delinquent Taxes request, a tax sale for five (5) properties was approved. This resulted with one (1) property owner settling the back-tax account; two (2) properties being claimed by outside interests and two (2) properties being claimed by the Town. The effected property owners have a year to reclaim the properties or they will be deeded to the bidders.

A continuing concern has been a lack of an economic stimulus plan to attract business to Proctor. With the College of St. Joseph's abandonment of its graduate physician's assistant program the 2014 Proctor Prosperity Plan is no longer a relevant document. With the assistance of the Vermont Council on Rural Development a "Proctor's Future" action plan was initiated. The Planning Commission has accepted the role of an Economic Development Committee and has received a VT Municipal Planning Grant to update the Town's Municipal Plan.

Town office working conditions, lack of space, handicap accessibility and failure of the front porch wall have been topics of concern for many years. Study committees reviewed several options and concluded renovating the existing building was the proper course of action. Repair of the front porch and wall and renovation of the Town Clerk' office projects are in the design and bid phases. The Town Hall Building Fund and a \$20,000 VT Historic Preservation Grant will fund a major portion of the front porch and wall and voters will be asked to authorize funding for the balance of the projects from accumulated general fund surpluses at the 2019 town meeting

The Highway Department has again had a turnover in personnel. In order to be competitive in hiring, the Board addressed wage rates for crew employees. This will go a long way to ensure retention of and the addition of experienced people. Replacement of the salt shed has been a back-burner project for several years. A contract for erection of a fabric building located at the Wastewater Treatment Facility has been awarded and construction is scheduled for spring

2019. The Salt Shed Reserve Fund and Highway Department accumulated surplus will be used to fund the project. Resurfacing of Cross and portions of School and North Streets was accomplished in 2018 with 80% funding through a VTrans Class 2 Highway paving grant. The condition of Proctor's sidewalks has been a continuing topic of discussion. The Board has set five (5) foot wide by six (6) inch thick concrete walks as the standard. A portion of sidewalks on Park, Grove and Church Streets were completed to this standard in 2018. The Town received a \$496,000 VTrans Bike/Ped Grant to design and construct a joint use path from the north end of Main Street Park to Beaver Pond. Construction is anticipated in 2022. Replacement of the North Street Railroad Bridge by VTrans is currently under design with construction scheduled in 2021. The Town's water main suspended on the existing bridge will be replaced at no cost to the town.

Day to day operation of the water system is going smoothly. A VT DEC funded leak detection study uncovered some small leaks and these have been addressed, The Water System Improvement Project is slowly coming to a conclusion. Concerns relating to funding for the remaining work were addressed at last year's town meeting and engineering for the final contract is underway. Contract 6 – Park and Chatterton Park is the final significant project under the 2010 bond authorization. Other items to be addressed include system deficiencies identified through a systemwide hydraulic analysis, abandonment of the existing pipe line between Chittenden and Proctor and the completion of an overall system operation and maintenance manual.

The wastewater treatment facility continues to exceed VT DEC required discharge standards. Collection system deficiencies are a major concern. During 2018 the sanitary sewer and storm drain systems on Ormsbee Avenue were replaced. An inflow/infiltration analysis of sewer lines and manholes in the Willow Street Sewage Pump Station service area was completed and the Town is looking at funding possibilities to fund remedial work.

The Board amended the Water and Sewer Regulations to address delinquent water and sewer accounts. The new regulations will provide a more enforceable water shut off procedure. The fall program sent shut off notices to the larger delinquent accounts. Several property owners set up budget plans. Three services were shut off of which two promptly paid up and one is still shut off. Water cannot be shut off during winter months; however, a comprehensive enforcement plan is being developed for 2019.

The Selectboard appreciates and thanks the town employees for their hard work and dedication and all the committee members and volunteers who donate numerous hours to Town recreation, beautification, civic and municipal programs. "Proctor Pride" would not exist without citizen involvement.

As a reminder, the Selectboard will be making appointments to various positions and committees at its March 11, 2019 regular meeting. If you are interested in serving please contact a Selectboard member.

Respectively submitted:

Proctor Selectboard
Bruce Baccei, Chair
Robert Protivansky, Vice Chair
Thomas Hogan
Judy Frazier
Benjamin Curtis

TOWN OF PROCTOR

GRAND LIST HISTORY

	2016-2017	2017-2018	2018-2019
Inner + Partial Districts Real Estate	1,100,950	1,023,151	1,019,161
Outer District Real Estate	122,383	111,820	117,136
Total Inner + Partial and Outer District	\$1,223,333	\$1,134,971	\$1,136,297
Education Homestead	782,875	714,651	668,858
Education Non-Residential	441,314	421,882	468,232
Total Education	\$1,224,189	\$1,136,533	\$1,137,090

TAX RATE HISTORY

	2016-2017	2017-2018	2018-2019
Municipal Tax Rate:			
Library	0.0519	0.0573	0.0572
Highway	0.2884	0.3122	0.3442
Town General	0.5565	0.5867	0.6105
Marble Bridge	0.0008	0.0009	0.0009
Local Tax Agreement Veterans	0.0038	0.0046	0.0045
Subtotal Municipal Tax Rate	0.9014	0.9617	1.0173
Street Lights	0.0358	0.0327	0.0275
Total Municipal Tax Rate	0.9372	0.9944	1.0448
Total Education Homestead Tax Rate	1.4234	1.5749	1.536
Total Education Non-Residential Tax Rate	1.3707	1.4835	1.5676
Total Tax Rate Municipal & Education Homestead	2.3606	2.5693	2.5808
Total Tax Rate Municipal & Education Non-Residential	2.3079	2.4779	2.6124

COMPARISON OF MUNICIPAL TAXES TO BE RAISED

	2017-2018	2018-2019	2019-2020	CHANGE
Library	65,000	65,000	67,000	2,000
Highway	354,372	391,085	333,865	(42,780)
Town	706,890	739,546	727,014	(12,532)
Marble Bridge	1,000	1,000	1,000	0
Street Lights	33,479	28,066	27,281	(785)
Total Estimated Taxes	\$1,160,741	\$1,224,697	\$822,298	(402,399)

ESTIMATED TAX BILL IMPACT

Municipal taxes on a \$100,000 home at the actual FY2018 municipal tax rate of 1.0448 = \$1,045

Municipal taxes on a \$100,000 home at an estimated FY2019 municipal tax rate of 1.1088 = \$1,109

Estimated Increase = \$64

DELINQUENT PROPERTY TAX SCHEDULE

<u>Tax Payer</u>	<u>Amount</u>
261 West 22nd Street	4,980.89
Rebecca Abell	290.9
B'S Enterprises	113.69
Tina Blongy	2,358.08
Blue Rino	14.32
Joseph, Nathan Brown	82.26
Charity Buggiani	6,515.29
Robert Burgess Est.	3,037.50
John Carroll	957.88
David Champine	2,838.25
College of St. Joseph	20.70
John & Christie Coughenour	136.79
Reed De Remer	1,037.53
Michael Drew	8.74
Karen Duncan	2,315.22
Allen Dwight	2,278.80
Frank Beyette	637.96
Raymond Hickey	1,631.16
Elaine Skjetne etal	3,914.70
Rachel Jackson	56.07
Kathy Johnson	1,237.71
Deborah Jones	2.99
LaFond Auto Body	1,582.60
John LaFond	12,013.47
Melanie Mace	724.28
Melissa Morse	314.34
Mark Pangini	422.67
William Parker	675.24
Linda Pockett	3309
Pockett Marble Gifts	1,614.15
Linda Sabotka	716.82
Donald Sevigny	5,680.98
James Stump	2258.32
James Tarazewich	963.05
Delinquent Taxes 1-18-2019	64,742.35
Taxes Collected 1-18-2019	124,398.87
Interest to Town 1-18-2019	28,174.69

Delinquent Water/Sewer Accounts

261 West 22nd Street	\$3,560.00	Kathy Johnson	\$660.00
B's Enterprises	\$3,825.00	Kenneth & Theresa Jones	\$1,780.00
Erdeski/Bevacqua	\$3,177.50	Joseph & Jes Kenneally	\$660.00
Frank Beyette	\$735.00	Lawrance LaFrance	\$1,490.00
Martina Blongy	\$585.92	Hilary Lambert	\$2,760.00
Andrew Boyle	\$1,780.00	Nicholas Lee	\$445.00
Robert Burgess	\$1,506.90	Rebecca Majoya	\$1,570.00
Kevin Burnham	\$3,230.00	Mathew & Heather Martin	\$890.00
Charles & Kelly Cameron	\$675.00	Delancey Mckeighan	\$660.00
David & Janine Carman	\$890.60	Melissa Morse	\$890.00
John Carroll (West St)	\$1,340.00	Eric Palmer	\$3,245.00
Thomas Carvey	\$545.00	David Parker	\$890.00
Mark Clough	\$785.00	Emily Pickett	\$890.00
Pamela Conway	\$890.00	Linda Pockett	\$896.23
John Coughenour	\$690.00	Trevor Raymond	\$460.00
Gretchen Crowley	\$490.00	Jennifer Rinehart	\$1,606.00
Kenneth Crowningshield	\$927.50	Benham Rogers (West St)	\$1,463.80
Kevin Duggan	\$2,220.00	Benham Rogers (Cain St)	\$6,944.46
Elizabeth Dunbar	\$1,844.00	Linda Sabotka	\$890.00
Karen Duncan	\$445.00	Santiago Sanchez	\$2,212.50
Ronald Dupuis	\$1,832.50	Donald Sevigny	\$2,245.00
Ronald Dupuis-Felix	\$745.00	Andy Shaw	\$445.00
Jason Ellison	\$230.00	Irene Sienkiewicz	\$890.00
Scott French	\$1,012.50	Scott Stone	\$1,950.00
Joseph Gearwar	\$230.00	Matthew Trombley	\$715.00
Timothy Gibbard	\$685.00	Ann Tuttle	\$650.00
James Greb	\$120.00	Monalika Watkins	\$1,335.00
Terry Heikkinen-Todt	\$2,212.50	Shannon Watson	\$1,850.00
Mark & Leona Hickey	\$660.00	Winston Whitney	\$2,225.00
Christopher Johnson	\$2,061.50	Mark Williams-Gray	\$1,541.00
		Subtotal	\$85,080.41
		Budget Accounts	\$26,455.00
		Total	\$111,535.41

TOWN OF PROCTOR PAYROLL FROM JANUARY 1, 2018 - DECEMBER 31, 2018

EMPLOYEE	POSITION	GROSS
John Anderson	Skating Rink	\$ 6,750.00
Bruce Baccell	Selectboard	\$ 2,416.64
Patrick Banks	Fire Department	\$ 606.80
Jason Bates	Fire Department	\$ 344.40
Taylor Bates	Fire Department	\$ 106.60
Joe Bernor	Fire Department	\$ 1,328.40
Raymond Beyette	Planning Commission	\$ 300.00
Kevin Blanchard	Fire Department	\$ 328.00
Shawn Blanchard	Fire Department	\$ 205.00
Kevin Blongy	Fire Department	\$ 483.80
Nick Blongy	Fire Department	\$ 40.00
Deven Blow	Fire Department	\$ 40.00
John Burns	Fire Department	\$ 1,033.20
Brian Cannucci	Fire Department	\$ 565.80
Megan Cunnucci	Skating Rink	\$ 2,484.00
Peter Carrara	Highway	\$ 33,663.03
William Champine	Selectboard	\$ 416.64
Charles Chehy	Fire Department	\$ 369.00
Dale Christie	Planning Commission	\$ 180.00
Jillian Conway	Pool	\$ 2,571.94
Robert Coons	Zoning Admin, Health Officer	\$ 1,007.01
John Corliss	Public Works Foreman	\$ 55,328.64
Sarah Corliss	Skating Rink	\$ 1,125.00
Benjamin Curtis	Selectboard	\$ 834.00
Mary Dahlin	Town Office Temp	\$ 34,518.25
Jeff Duchesne	Fire Department	\$ 770.80
Chris Elrick	Fire Department	\$ 40.00
Judith Frazier	Selectboard	\$ 1,666.66
Vincent Gatti	Fire Department	\$ 451.00
Mary Gilligan	Planning Commission	\$ 330.00
Gregory Godda	Fire Department	\$ 40.00
Rhoda Grace	Assistant Town Clerk/Treasurer	\$ 41,020.00
Thomas Hogan	Selectboard	\$ 2,270.00
Greg, Holland	Fire Department	\$ 180.40
Richard Horner	Planning Commission	\$ 380.00
Heidi Landon	Pool	\$ 6,105.00
Tammy Landon	Pool	\$ 1,911.00
Celia Lisananti	Town Clerk/Treasurer	\$ 25,156.81
Joseph Manning	Selectboard	\$ 1,166.00
Carl Messer	Fire Department	\$ 131.20
Lisa Miser	Selectboard Recording Secretary	\$ 1,675.00
Gabriel Parker	Pool	\$ 2,323.13
Meredith Parker	Pool	\$ 2,294.88
Robert Protivansky	Selectboard	\$ 2,270.00
Matt Razanouski	Fire Department	\$ 385.40
David Salatino	Fire Department	\$ 147.60
Kyle Thornton	Highway	\$ 33,734.50
Thomas Valach	Fire Department	\$ 237.80
Alex Vida	Fire Department	\$ 82.00
Matthew Vida	Fire Department	\$ 246.00
Sandor Vida	Fire Department	\$ 1,000.40
Josh Webb	Fire Department	\$ 893.80
Stanley Wilbur	Town Manager	\$ 69,933.66
Phoebe Wood	Pool	\$ 1,328.26
Sophie Wood	Pool	\$ 682.50
Total		\$ 345,899.95

**SUMMARY OF PROPOSED GENERAL FUND REVENUE BUDGETS
JULY 1, 2019 TO JUNE 30, 2020**

DEPARTMENT	BUDGET 2018- 2019	ACTUAL 12-31-18	ESTIMATED 06-30-19	BUDGET 2019- 2020	BUDGET CHANGE
Taxes					
Current	1,224,697	712,726	1,300,000	1,269,308	
Delinquent	0	101,281	150,000	0	
Interest on Taxes	9,000	19,174	25,000	9,000	
Current Use	10,623	9,493	9,493	10,623	
Total Taxes	\$1,244,320	\$842,674	\$1,484,493	\$1,288,931	\$44,611
Office Fees	14,000	7,544	14,000	14,000	
Restoration Fees	0	682	1,200	1,200	
Beverage Licenses	150	0	115	115	
Dog Licenses	700	221	500	700	
Zoning Permits	500	348	700	0	
Cemetery	700	0	650	650	
School Fees	0	0	2,500	2,500	
Water Financial Services	9,173	0	9,173	11,000	
Wastewater Financial Services	9,173	0	9,173	11,000	
Transfer Station Fees	0	502	1,000	1,000	
Sale of Metal Waste	100	0	100	200	
Curbside Fees	500	294	500	500	
Minnie Proctor Pool	2,000	2,254	2,254	2,000	
Pool Pass	1,000	480	800	800	
Local Ordinance Fines	8,000	6,778	12,000	15,000	
Grant Payments	0	0	0	0	
Solar Credits	0	5,636	12,000	12,000	
Interest Earned	100	342	600	1,000	
Miscellaneous	0	0	0	0	
Total Fees-Other	\$46,096	\$25,081	\$67,265	\$73,665	\$27,569
Highway					
State of Vermont	63,668	31,787	63,668	63,668	
Labor & Trucking	1,500	0	1,000	1,000	
Sale Supplies	1,000	0	1,000	1,000	
Other	0	0			
Total Highway	\$66,168	\$31,787	\$65,668	\$65,668	(\$500)
Total Town & Hwy.	\$1,356,584	\$899,542	\$1,617,426	\$1,428,264	\$71,680

**SUMMARY OF PROPOSED GENERAL FUND EXPENDITURE BUDGETS
JULY 1, 2019 TO JUNE 30, 2020**

DEPARTMENT	BUDGET 2018- 2019	ACTUAL 12-31-18	ESTIMATED 06-30-19	BUDGET 2019- 2020	BUDGET CHANGE
Administration	90,526	42,764	87,153	101,647	11,121
Town Clerk & Treas.	147,322	81,011	156,912	149,865	2,543
Listers	20,856	7,984	21,200	22,000	1,144
Elections	4,000	2,469	4,000	2,000	(2,000)
Professional Service	22,800	20,943	25,300	25,100	2,300
Municipal Building	15,102	9,388	19,200	16,615	1,513
Boards & Agencies	3,955	1,165	3,350	3,955	0
Planning - Local Match	12,000	110	3,110	8,000	(4,000)
General Insurance	16,248	12,483	12,483	13,181	(3,067)
Solid Waste Disposal	149,983	64,131	139,600	156,168	6,185
Fire Department	146,450	34,682	141,626	143,165	(3,285)
Police	71,678	32,489	71,446	73,774	2,096
Street Lights	28,066	10,006	25,000	27,281	(785)
Swimming Pool	33,531	18,510	32,541	34,134	603
Skating Rink	16,261	7,736	16,938	17,450	1,189
Parks	27,750	5,231	26,822	24,026	(3,724)
Taxes & Assessments	29,055	11,671	29,144	29,222	167
Special Appropriations	13,144	8,094	13,144	13,148	4
Marble Bridge	1,000	0	1,000	1,000	0
Library	65,000	32,500	65,000	67,000	2,000
	\$914,727	\$403,369	\$894,969	\$928,731	\$14,004
Highway	457,253	218,356	451,118	499,533	42,280
Total Expenditures	\$1,371,980	\$621,725	\$1,346,087	\$1,428,264	\$56,284

Article 2	67,000
Article 3	499,533
Article 4	848,583
Article 5	13,148
Total	<u>\$1,428,264</u>

**PROPOSED GENERAL FUND EXPENDITURE BUDGETS BY DEPARTMENT
JULY 1, 2019 TO JUNE 30, 2020**

DEPARTMENT	BUDGET 2018-2019	ACTUAL 12-31-18	ESTIMATED 06-30-19	BUDGET 2019- 2020	BUDGET CHANGE
Administration					
Selectboard	10,500	5,250	10,500	10,500	
Direct Labor	61,420	28,085	58,000	63,120	
Retirement	3,500	1,750	3,500	3,600	
H & A Insurance	3,564	1,951	3,900	4,168	
FICA	5,502	2,617	5,200	5,632	
Workers Comp Insurance	406	373	373	383	
Unemployment Insurance	234	61	130	164	
Dues	150	85	150	150	
Fees/Travel	600	382	600	1,000	
Publications	150	45	100	150	
Office Supplies	1,400	905	1,600	1,400	
Postage	200	67	200	0	
Advertising	1,500	403	1,000	1,100	
Public Relations	1,000	0	1,000	780	
Miscellaneous	400	789	900	400	
Tax Abatement	0	0	0	0	
Town Manager Search & Transition				9,100	
Total Administration	\$90,526	\$42,764	\$87,153	\$101,647	11,121.00
Town Clerk & Treasurer					
Direct Labor	88,839	54,461	98,881	91,483	
Direct Labor Overtime	524	549	911	540	
H & A Insurance	30,778	14,284	29,673	32,140	
Retirement	4,392	2,180	4,376	4,524	
FICA	6,836	5,442	8,860	7,040	
Workers Comp Insurance	407	494	698	506	
Unemployment Insurance	131	36	102	92	
Fees/Travel	800	290	690	400	
NEMRC Software Services	3,600	823	2,623	2,100	
Office Supplies	3,140	1,617	3,187	3,140	
Postage/Envelopes	3,000	684	2,184	3,000	
Advertising	200	0	100	200	
Town Report & Budget	3,975	0	3,975	4,000	
Dog Expense	200	152	152	200	
Tax Sale Expenses	0	0	0	0	
Miscellaneous	500	0	500	500	
Total Clerk & Treasurer	\$147,322	\$81,011	\$156,912	\$149,865	2,543.00
Assessor's Office					
Professional Services	20,000	7,530	20,000	20,800	
Property Map Update	0	0	0	0	
Computer Service	0	0	0	0	
Telephone	450	429	800	700	
Office Supplies	206	3	200	300	
Postage/Envelopes	200	22	200	200	
Total Assessor's Office	\$20,856	\$7,984	\$21,200	\$22,000	1,144.00
Elections					
Labor and Expenses	4,000	2,469	4,000	2,000	

**PROPOSED GENERAL FUND EXPENDITURE BUDGETS BY DEPARTMENT
JULY 1, 2019 TO JUNE 30, 2020**

DEPARTMENT	BUDGET 2018-2019	ACTUAL 12-31-18	ESTIMATED 06-30-19	BUDGET 2019- 2020	BUDGET CHANGE
Total Elections	\$4,000	\$2,469	\$4,000	\$2,000	(2,000.00)
Professional Service					
Tax Collector FICA	800	172	800	600	
Audit	15,000	14,213	15,000	17,000	
Internal Control	500	0	500	500	
Legal	6,500	6,558	9,000	7,000	
Total Prof. Service	\$22,800	\$20,943	\$25,300	\$25,100	2,300.00
Municipal Building					
Heat	2,250	668	2,000	3,180	
Electricity	2,037	480	2,000	1,716	
Telephone	1,800	1,284	2,000	2,644	
Internet Service	1,140	429	1,100	1,200	
Operating Supplies	500	25	500	500	
Website Hosting	875	262	800	875	
Building Imp/Repair	2,000	29	1,000	2,000	
Building Maintenance	1,000	5,204	6,000	1,000	
Equipment Maintenance	1,000	974	1,200	1,000	
Equip. Replacement Reserve Fund	2,500	0	2,500	2,500	
Miscellaneous	0	33	100	0	
Total Municipal Bldg.	\$15,102	\$9,388	\$19,200	\$16,615	1,513.00
Planning Commission/Zoning Board					
Commissioners/Board Members	2,280	1,040	2,200	2,280	
FICA	250	135	250	250	
Operating Expenses	400	0	200	400	
Advertising	500	0	250	500	
Zoning Administrator Expenses	275	(9)	200	275	
Rutland Reg. Planning Services	250	0	250	250	
Total Plan Commission/Zoning Board	\$3,955	\$1,165	\$3,350	\$3,955	0.00
Planning Grants - Local Match					
Local Match	12,000	0	1,000	6,000	
Bike/Ped		110	110		
Economic Development Programs			2,000	2,000	
Planning Grants - Local Match	\$12,000	\$110	\$3,110	\$8,000	(4,000.00)
General Insurance					
Emp. Practices Liability	3,239	2,473	2,473	2,572	
P&C	7,914	6,627	6,627	6,893	
Public Official Liability	4,295	2,708	2,708	2,816	
Special Events	800	675	675	900	
Total General Ins.	\$16,248	\$12,483	\$12,483	\$13,181	(3,067.00)
Solid Waste Disposal					
Transfer Station:	3,600	1,434	3,600	7,000	
Curbside Garbage	109,944	47,483	100,000	111,764	

**PROPOSED GENERAL FUND EXPENDITURE BUDGETS BY DEPARTMENT
JULY 1, 2019 TO JUNE 30, 2020**

DEPARTMENT	BUDGET 2018-2019	ACTUAL 12-31-18	ESTIMATED 06-30-19	BUDGET 2019- 2020	BUDGET CHANGE
Curbside Recycling	36,439	15,215	36,000	37,404	
Bags	0	0	0	0	
Total Solid Waste Disp.	\$149,983	\$64,131	\$139,600	\$156,168	6,185.00
Fire Department					
Direct Labor	10,000	10,123	10,123	10,000	
FICA	765	774	774	765	
Workers Compensation Insurance	2,782	0	2,782	2,921	
Heat	1,885	637	1,800	2,178	
Electricity	3,838	1,275	3,800	3,897	
Telephone	804	324	800	804	
Internet Service	0	0	0	0	
Diesel, Gas & Oil	1,200	954	1,400	1,800	
Other Vehicle Expenses	8,500	3,150	8,200	8,500	
General Insurance	13,326	10,297	10,297	8,950	
Dues/Subscriptions/Travel	850	669	850	850	
Training	1,000	0	1,000	1,500	
Information Technology	1,000	265	1,000	1,000	
Operating Supplies	1,600	41	1,300	1,200	
Protective Equipment	2,500	77	2,500	2,500	
Small Tools/Equipment	4,000	626	4,000	3,500	
Communications	5,100	1,000	5,100	5,200	
Uniform Replacement	0	0	0	300	
Fire Prevention	0	0	0	0	
Hepatitis Vaccine	400	0	0	400	
Building Imp/Repair	5,000	1,323	4,000	5,000	
Equipment Imp/Repair	6,900	3,145	6,900	6,900	
Equipment Reserve Fund	65,000	0	65,000	65,000	
PPE Reserve Fund	5,000	0	5,000	5,000	
Building Reserve Fund	5,000	0	5,000	5,000	
Total Fire Department	\$146,450	\$34,682	\$141,626	\$143,165	(3,285.00)
Public Safety					
Contract Service	69,677	31,835	69,677	70,820	
Town Health Officer	250	250	250	250	
Town Health Officer FICA	19	0	19	19	
Traffic Lights Electricity	1,232	404	1,000	1,185	
Traffic Lights Maintenance	500	0	500	500	
Emergency Management				1,000	
Total Public Safety	\$71,678	\$32,489	\$71,446	\$73,774	2,096.00
Street Lights					
GMP Service	28,066	10,006	25,000	27,281	
Total Street Lights	\$28,066	\$10,006	\$25,000	\$27,281	(785.00)
Swimming Pool					
Direct Labor	22,030	12,743	22,030	23,689	
FICA	1,685	1,102	1,685	1,812	
Workers Comp	1,353	1,289	1,353	1,322	
Unemployment	84	50	50	144	

**PROPOSED GENERAL FUND EXPENDITURE BUDGETS BY DEPARTMENT
JULY 1, 2019 TO JUNE 30, 2020**

DEPARTMENT	BUDGET 2018-2019	ACTUAL 12-31-18	ESTIMATED 06-30-19	BUDGET 2019- 2020	BUDGET CHANGE
Electricity	426	162	400	437	
Telephone	240	179	300	360	
General Insurance	1,223	673	673	690	
Mowing	600	0	300	600	
Operating Supplies	700	172	700	700	
Monitoring Tests	650	280	650	780	
Building & Grounds Imp/Repair	1,100	1,105	1,500	1,400	
Advertising	200	0	200	200	
Equipment Purchase	200	325	400	200	
Uniforms	300	0	300	300	
Training	2,000	430	1,500	1,000	
Red Cross Association Dues	240	0	0	0	
Miscellaneous	500	0	500	500	
Total Swimming Pool	\$33,531	\$18,510	\$32,541	\$34,134	603.00
Skating Rink					
Direct Labor	9,000	3,375	9,000	10,000	
FICA	689	258	689	765	
Workers Comp.	568	552	552	613	
Unemployment Insurance	106	22	100	63	
Heat	900	151	800	1,170	
Electricity	699	230	700	780	
Telephone	240	179	240	375	
General Insurance	1,759	1,057	1,057	1,284	
Operating Supplies	400	148	400	400	
Vehicle Expenses	300	0	300	300	
Building & Grounds Maintenance/Repair	500	1,763	2,000	600	
Skating Equipment	600	0	600	600	
Miscellaneous	500	0	500	500	
Total Rink	\$16,261	\$7,736	\$16,938	\$17,450	1,189.00
Parks					
Parks/Our Yard	2,500	1,250	2,500	3,000	
Main Street Park & Bridge Electricity	3,691	1,289	3,000	3,399	
Park & Bridge Light Maintenance & Repair	1,000	576	1,000	1,000	
Park Maintenance & Repair	1,000	316	1,000	1,000	
Youth League Field Electricity	665	135	600	665	
Youth League Field Insurance	526	422	422	362	
Beaver Pond Maintenance	1,000	1,184	1,500	1,000	
Beaver Pond Insurance	568	0	0	0	
Holiday Activities	1,800	60	1,800	1,600	
Mosquito Control	15,000	0	15,000	12,000	
Total Parks	\$27,750	\$5,231	\$26,822	\$24,026	(3,724.00)
Taxes & Assessments					
County Tax	9,286	0	9,286	9,284	
Town Forest Tax	300	325	325	324	
Transfer Station Tax	61	65	65	65	
Dam Registration Fees	900	0	900	900	
VLCT	3,028	3,028	3,028	3,109	

**PROPOSED GENERAL FUND EXPENDITURE BUDGETS BY DEPARTMENT
JULY 1, 2019 TO JUNE 30, 2020**

DEPARTMENT	BUDGET 2018-2019	ACTUAL 12-31-18	ESTIMATED 06-30-19	BUDGET 2019- 2020	BUDGET CHANGE
Rutland Reg. Planning	925	975	975	975	
Marble Valley Transit	5,000	2,500	5,000	5,000	
Regional Ambulance	6,964	3,482	6,964	6,964	
Rutland Eco Dev Corp	500	500	500	500	
Chamber of Commerce	350	360	360	360	
Rutland County Marketing Program	1,741	435	1,741	1,741	
Total Taxes & Assess.	\$29,055	\$11,671	\$29,144	\$29,222	167.00
Special Appropriations					
Visiting Nurse	3,600	1,800	3,600	3,600	
R.S.V.P.	250	250	250	250	
Rutland Mental Health	2,000	1,000	2,000	2,000	
Vermont Council on Aging	500	500	500	500	
New Story Center	220	220	220	220	
BROC	1,000	500	1,000	1,000	
ARC - Rutland Area	300	300	300	300	
Rutland Conservation Dist.	250	250	250	250	
Neighbor Works of Western Vermont	200	200	200	200	
Vermont Center for Ind. Lv.	250	250	250	250	
Rutland Parent/Child Ctr.	500	500	500	500	
Pittsford Food Shelf	1,000	500	1,000	1,000	
Marble Town Seniors	1,000	500	1,000	1,000	
Mentor Connector	1,500	750	1,500	1,500	
Habitat for Humanity (\$0.50 per Voter)	574	574	574	578	
Total Special Approp.	\$13,144	\$8,094	\$13,144	\$13,148	4.00
Other Commitments					
Marble Bridge	1,000	0	1,000	1,000	
Library	65,000	32,500	65,000	67,000	
Total Other Comm.	\$66,000	\$32,500	\$66,000	\$68,000	2,000.00
Total Town General & Other Commitments	\$914,727	\$403,369	\$894,969	\$928,731	14,004.00

**PROPOSED HIGHWAY DEPARTMENT BUDGET
JULY 1, 2019 TO JUNE 30, 2020**

DEPARTMENT	BUDGET 2018-2019	ACTUAL 12-31-18	ESTIMATED 06-30-19	BUDGET 2019-2020	CHANGE
Highway					
Direct Labor	102,095	50,143	102,000	112,828	
Direct Labor Overtime	8,232	320	12,000	7,564	
H & A Insurance	43,604	12,790	35,000	45,608	
Retirement	0	0	0	0	
FICA	8,440	4,282	7,803	9,210	
Workers Comp Insurance	15,330	12,434	12,434	12,746	
Unemployment Insurance	484	218	500	621	
Heat	2,000	0	2,000	2,000	
Electricity	1,578	474	1,300	1,926	
Telephone & Internet	1,740	858	1,700	1,800	
Salt Shed Electricity	1,000	98	1,000	1,075	
Diesel, Gas & Oil	12,885	4,919	13,000	15,000	
Other Vehicle Expenses	21,000	6,776	20,000	20,000	
General Insurance	13,822	11,341	11,341	11,625	
Fees/Travel	600	0	600	600	
AIRGAS	300	195	300	300	
Tree Work	4,000	7,013	10,000	5,000	
Mowing	0	195	300	330	
Other Contract Service	1,000	279	1,000	1,000	
Highway Repairs	12,000	4,913	12,000	12,000	
Highway Improvements	67,750	57,661	70,000	125,000	
Class II Paving	26,000	21,840	21,840	0	
Uniform	2,000	1,230	2,500	3,300	
Operating Supplies	2,500	1,004	2,500	2,500	
New Small Tools/Equip.	2,500	1,821	2,500	2,500	
Sand, Salt, Plow Blades	67,750	15,185	70,000	71,500	
Salt Shed Lease	1,643	0	0	0	
Signs	2,000	1,760	2,500	2,000	
Equipment Rental	500	0	500	500	
Miscellaneous Garage	1,000	0	1,000	1,000	
Miscellaneous Hwy	1,000	83	1,000	1,000	
Building Imp/Repair	1,500	51	1,500	3,000	
Tools/Equip Maintenance	1,000	475	1,000	1,000	
Equipment Reserve Fund	20,000	0	20,000	15,000	
Garage Reserve Fund	10,000	0	10,000	10,000	
Total Expenditures	\$457,253	\$218,356	\$451,118	\$499,533	\$42,280

**PROPOSED WATER DEPARTMENT BUDGET
JULY 1, 2019 TO JUNE 30, 2020**

DEPARTMENT	BUDGET 2018-2019	ACTUAL 12-31-18	ESTIMATED 06-30-19	BUDGET 2019-2020	CHANGE
Expenses:					
Direct Labor Regular Time	10,000	4,065	10,000	10,000	\$0
Direct Labor Overtime	800	0	1,000	1,000	\$200
H & A Insurance	0	0	0	0	\$0
Retirement	0	0	0	0	\$0
FICA	765	316	765	765	\$0
Worker's Comp Insurance	0	0	0	0	\$0
Unemployment	0	0	0	0	\$0
Financial Services	9,173	0	9,173	11,000	\$1,827
Simon Operation Service	68,590	36,093	68,590	71,000	\$2,410
Simon Operation Service OT	2,000	250	2,000	2,000	
Heat	1,000	102	700	800	(\$200)
Well House/Tanks Elec.	32,000	12,159	32,000	32,000	\$0
Pump Station Elec.	5,000	1,517	5,000	5,000	\$0
Telephone	700	393	700	800	\$100
Pump Station Generator Fuel	325	0	325	300	(\$25)
Vehicle Fund	5,000	0	5,000	5,000	\$0
Diesel, Gas & Oil	600	241	600	600	\$0
Vehicle Exp./Repair	1,500	383	1,000	1,500	\$0
Taxes Water Shed	4,500	4,631	4,631	4,700	\$200
General Insurance	5,091	4,998	4,998	5,400	\$309
Travel-Meetings	100	0	100	100	\$0
Dues	500	0	500	500	\$0
Contract Service	5,000	530	3,000	4,000	(\$1,000)
Engineering Services	2,000	160	2,000	1,000	(\$1,000)
Legal Services	1,000	40	1,000	1,000	\$0
Printing	1,000	0	1,000	1,000	\$0
Operating Supplies	4,000	876	3,000	3,000	(\$1,000)
Postage	400	0	400	400	\$0
Advertising	200	0	200	200	\$0
Tools, Equipment	1,000	109	1,000	1,000	\$0
Chlorine	2,000	237	1,500	1,500	(\$500)
Fluoride	2,000	263	1,500	1,500	(\$500)
Uniform Rentals	0	0	0	0	\$0
Lab Test	2,000	715	2,000	2,000	\$0
Permit Fees	5,200	1,566	5,200	5,200	\$0
Well House Maint & Repair	1,500	0	1,500	1,500	\$0
Pump Sta Maint & Repair	0	0	1,000	1,000	\$1,000
Line Maint & Repair	25,000	9,457	25,000	20,000	(\$5,000)
Tank Maint & Repair	1,000	0	3,000	1,000	\$0
Equipment Maint & Repair	1,500	0	1,500	1,500	\$0
New Equipment	2,000	0	2,000	2,000	\$0
Miscellaneous	1,000	0	1,000	1,000	\$0
Reserve Fund	10,000	0	10,000	10,000	\$0
Total Water Operation Expenses	\$215,444	\$79,098	\$213,882	\$212,265	
Bond Expenditures					
\$1,057,000 Bond Principal	52,866	52,866	52,866	52,866	
\$1,057,000 Bond Interest & Adm Fr	18,181	18,181	18,181	18,181	
\$2,874,400 Bond Principal	119,045	116,154	116,154	116,154	
\$2,874,400 Bond Interest	(50,051)	(49,045)	(49,045)	(49,045)	
\$2,456,923 Bond Principal	100,654	0	100,654	100,654	
\$2,456,932 Bond Interest	(33,953)	0	(33,953)	(33,953)	
Total Water Bond Expenditures	\$206,742	\$138,156	\$204,857	\$204,857	
Total Water Expenses	\$422,186	\$217,254	\$418,739	\$417,122	(\$5,064)

**PROPOSED WASTEWATER DEPARTMENT BUDGETS
JULY 1, 2019 TO JUNE 30, 2020**

DEPARTMENT	BUDGET 2018-2019	ACTUAL 12-31-18	ESTIMATED 06-30-19	BUDGET 2019-2020	CHANGE
Expenses:					
Direct Labor - Regular Time	7,500	3,540	7,500	8,000	\$500
Direct Labor - Overtime	500	184	500	700	\$200
H & A Insurance	0	0	0	0	\$0
Retirement	0	0	0	0	\$0
FICA	612	294	612	612	\$0
Worker's Comp Insurance	0	0	0	0	\$0
Unemployment	0	0	0	0	\$0
Financial Services	9,173	0	9,173	11,000	\$1,827
Simon Operation Service	100,660	50,565	100,660	103,680	\$3,020
Simon Operation Service OT	2,000	1,238	2,000	2,000	
Heat	1,500	138	1,000	1,200	(\$300)
Electricity	50,000	27,145	54,000	52,000	\$2,000
Pump Station Electricity	10,000	6,568	13,000	13,500	\$3,500
Telephone	800	642	1,200	1,200	\$400
Vehicle Fund	5,000	0	5,000	5,000	\$0
Diesel, Gas & Oil	600	253	600	600	\$0
Vehicle Exp./Repair	1,500	383	1,500	1,500	\$0
Property Taxes	1,300	1,270	1,270	1,300	\$0
General Insurance	11,361	6,185	6,185	6,680	(\$4,681)
Dues	100	0	100	100	\$0
Travel-Meetings	100	0	100	100	\$0
Legal Services	1,000	0	1,000	1,000	\$0
Engineering Services	1,000	0	1,000	1,000	\$0
Contract Service	10,000	450	8,000	8,000	(\$2,000)
Operating Supplies	2,500	1,810	2,500	2,500	\$0
Postage	100	0	100	100	\$0
Generator Fuel	250	0	250	250	\$0
Chemicals	14,000	6,214	14,000	14,000	\$0
Lab Test	1,500	1,113	2,200	2,000	\$500
Permit Fees	975	975	975	975	\$0
Small Tools	1,000	239	1,000	1,000	\$0
Uniform Rentals	0	0	0	0	\$0
Treatment Plant Repair	5,000	392	5,000	5,000	\$0
Pump House Repair	3,000	0	3,000	3,000	\$0
Line Repair	11,000	4,469	11,000	11,000	\$0
Manhole Repairs	5,000	0	5,000	5,000	\$0
Plant Equip. Repair	3,000	1,260	3,000	3,000	\$0
Pump House Equip. Rep.	4,000	370	4,000	3,000	(\$1,000)
New Plant Equip.	2,000	0	2,000	2,000	\$0
New Pump House Equip.	2,000	0	2,000	2,000	\$0
New Collection System Equip	1,000	0	1,000	1,000	\$0
Equip. Maintenance	2,000	469	2,000	2,000	\$0
Miscellaneous	1,000	0	1,000	1,000	\$0
Bond Payment	14,569	0	14,569	14,569	\$0
Bond Interest	3,941	3,941	3,941	3,941	\$0
Reserve Fund	20,000	0	20,000	20,000	\$0
Total Wastewater	\$312,541	\$120,107	\$312,935	\$316,507	\$3,966

WATER BOND PAYMENT SCHEDULE
BACKWASH TREATMENT SYSTEM, FIELD STREET WELL CHLORINE CONTACT TIME,
AND CAIN STREET BOOSTER PUMP STATION RF3-117
MATURITY DATE DECEMBER 1, 2027

DATE DUE	PRINCIPAL	INTEREST	ADMIN FEE	TOTAL PAYMENT
12-01-08	\$39,337.00	\$10,570.00	\$21,140.00	\$71,047.00
12-01-09	\$40,517.11	\$10,176.63	\$20,353.26	\$71,047.00
12-01-10	\$41,732.63	\$9,771.46	\$19,542.92	\$71,047.01
12-01-11	\$42,984.61	\$9,354.13	\$18,708.27	\$71,047.01
12-01-12	\$44,274.14	\$8,924.29	\$17,848.57	\$71,047.00
12-01-13	\$45,602.37	\$8,481.55	\$16,963.09	\$71,047.01
12-01-14	\$46,970.44	\$8,025.52	\$16,051.04	\$71,047.00
12-01-15	\$48,379.55	\$7,555.82	\$15,111.63	\$71,047.00
12-01-16	\$49,830.94	\$7,072.02	\$14,144.04	\$71,047.00
12-01-17	\$51,325.87	\$6,573.71	\$13,147.42	\$71,047.00
12-01-18	\$52,865.64	\$6,060.45	\$12,120.91	\$71,047.00
12-01-19	\$54,451.61	\$5,531.80	\$11,063.59	\$71,047.00
12-01-20	\$56,085.16	\$4,987.28	\$9,974.56	\$71,047.00
12-01-21	\$57,767.71	\$4,426.43	\$8,852.86	\$71,047.00
12-01-22	\$59,500.75	\$3,848.75	\$7,697.50	\$71,047.00
12-01-23	\$61,285.77	\$3,253.74	\$6,507.49	\$71,047.00
12-01-24	\$63,124.34	\$2,640.89	\$5,281.77	\$71,047.00
12-01-25	\$65,018.07	\$2,009.64	\$4,019.29	\$71,047.00
12-01-26	\$66,968.61	\$1,359.46	\$2,718.93	\$71,047.00
12-01-27	\$68,977.66	\$689.78	\$1,379.55	\$71,046.99
Total	\$1,056,999.98	\$121,313.35	\$242,626.69	\$1,420,940.02
Paid Through 12-31-18	\$503,820.30	\$92,565.58	\$185,131.15	\$781,517.03
Balance Remaining	\$553,179.68	\$28,747.77	\$57,495.54	\$639,422.99

**WATER BOND PAYMENT SCHEDULE
WATER SYSTEM IMPROVEMENTS RF3-235
MATURITY DATE NOVEMBER 1, 2044**

DATE DUE	PRINCIPAL	INTEREST	ADMIN FEE	TOTAL PAYMENT
11/01/15	\$120,028.68	(54,554.92)	\$0.00	\$65,473.76
11/01/16	\$121,464.01	(53,855.12)	\$0.00	\$67,608.89
11/01/17	\$119,034.73	(51,425.84)	\$0.00	\$67,608.89
11/01/18	\$116,654.03	(49,045.14)	\$0.00	\$67,608.89
11/01/19	\$114,320.95	(46,712.06)	\$0.00	\$67,608.89
11/01/20	\$112,034.53	(44,425.64)	\$0.00	\$67,608.89
11/01/21	\$109,793.84	(42,184.95)	\$0.00	\$67,608.89
11/01/22	\$107,597.97	(39,989.08)	\$0.00	\$67,608.89
11/01/23	\$105,446.01	(37,837.12)	\$0.00	\$67,608.89
11/01/24	\$103,337.09	(35,728.20)	\$0.00	\$67,608.89
11/01/25	\$101,270.34	(33,661.45)	\$0.00	\$67,608.89
11/01/26	\$99,244.94	(31,636.05)	\$0.00	\$67,608.89
11/01/27	\$97,260.04	(29,651.15)	\$0.00	\$67,608.89
11/01/28	\$95,314.84	(27,705.95)	\$0.00	\$67,608.89
11/01/29	\$93,408.54	(25,799.65)	\$0.00	\$67,608.89
11/01/30	\$91,540.37	(23,931.48)	\$0.00	\$67,608.89
11/01/31	\$89,709.56	(22,100.67)	\$0.00	\$67,608.89
11/01/32	\$87,915.37	(20,306.48)	\$0.00	\$67,608.89
11/01/33	\$86,157.06	(18,548.17)	\$0.00	\$67,608.89
11/01/34	\$84,433.92	(16,825.03)	\$0.00	\$67,608.89
11/01/35	\$82,745.24	(15,136.35)	\$0.00	\$67,608.89
11/01/36	\$81,090.34	(13,481.45)	\$0.00	\$67,608.89
11/01/37	\$79,468.53	(11,859.64)	\$0.00	\$67,608.89
11/01/38	\$77,879.16	(10,270.27)	\$0.00	\$67,608.89
11/01/39	\$76,321.58	(8,712.69)	\$0.00	\$67,608.89
11/01/40	\$74,795.15	(7,186.26)	\$0.00	\$67,608.89
11/01/41	\$73,299.24	(5,690.35)	\$0.00	\$67,608.89
11/01/42	\$71,833.26	(4,224.37)	\$0.00	\$67,608.89
11/01/43	\$70,396.59	(2,787.70)	\$0.00	\$67,608.89
11/01/44	\$68,988.62	(1,379.77)	\$0.00	\$67,608.85
Total	\$2,812,784.53	(786,653.00)	\$0.00	\$2,026,131.53
Paid Through 12-31-18	\$477,181.45	(\$208,881.02)	\$0.00	\$268,300.43
Balance Remaining	\$2,335,603.08	(\$577,771.98)	\$0.00	\$1,757,831.10

**WATER BOND PAYMENT
SCHEDULE
WATER SYSTEM IMPROVMENTS RF3-289
MATURITY DATE March 1, 2047**

DATE DUE	PRINCIPAL	INTEREST	ADMIN FEE	TOTAL PAYMENT
03/01/18	101,979.74	-33,109.99	0.00	68,869.75
03/01/19	100,654.01	-31,784.26	0.00	68,869.75
03/01/20	99,345.51	-30,475.76	0.00	68,869.75
03/01/21	98,054.01	-29,184.26	0.00	68,869.75
03/01/22	96,779.31	-27,909.56	0.00	68,869.75
03/01/23	95,521.18	-26,651.43	0.00	68,869.75
03/01/24	94,279.41	-25,409.66	0.00	68,869.75
03/01/25	93,053.77	-24,184.02	0.00	68,869.75
03/01/26	91,844.07	-22,974.32	0.00	68,869.75
03/01/27	90,650.10	-21,780.35	0.00	68,869.75
03/01/28	89,471.65	-20,601.90	0.00	68,869.75
03/01/29	88,308.52	-19,438.77	0.00	68,869.75
03/01/30	87,160.51	-18,290.76	0.00	68,869.75
03/01/31	86,027.42	-17,157.67	0.00	68,869.75
03/01/32	84,909.06	-16,039.31	0.00	68,869.75
03/01/33	83,805.25	-14,935.50	0.00	68,869.75
03/01/34	82,715.78	-13,846.03	0.00	68,869.75
03/01/35	81,640.47	-12,770.72	0.00	68,869.75
03/01/36	80,579.15	-11,709.40	0.00	68,869.75
03/01/37	79,531.62	-10,661.87	0.00	68,869.75
03/01/38	78,497.71	-9,627.96	0.00	68,869.75
03/01/39	77,477.24	-8,607.49	0.00	68,869.75
03/01/40	76,470.03	-7,600.28	0.00	68,869.75
03/01/41	75,475.92	-6,606.17	0.00	68,869.75
03/01/42	74,494.74	-5,624.99	0.00	68,869.75
03/01/43	73,526.30	-4,656.55	0.00	68,869.75
03/01/44	72,570.46	-3,700.71	0.00	68,869.75
03/01/45	71,627.05	-2,757.30	0.00	68,869.75
03/01/46	70,695.89	-1,826.14	0.00	68,869.75
03/01/47	69,776.79	-907.10	0.00	68,869.69
Total	\$2,546,922.67	(480,830.23)	\$0.00	\$2,066,092.44
Paid Through 12-31-18	\$101,979.74	(\$33,109.99)	\$0.00	\$68,869.75
Balance Remaining	\$2,444,942.93	(\$447,720.24)	\$0.00	\$1,997,222.69

**WASTEWATER BOND PAYMENT SCHEDULE
SEWER REHABILITATION SLIP LINING AR1-054
MATURITY DATE DECEMBER 1, 2030**

Due Date	Principal	Interest	Admin Fee	Total Payment
12/1/2011	\$1,715.89	\$0.00	\$833.83	\$2,549.72
12/1/2012	\$1,164.67	\$0.00	\$532.03	\$1,696.70
12/1/2013	\$1,187.96	\$0.00	\$508.74	\$1,696.70
12/1/2014	\$1,211.72	\$0.00	\$484.98	\$1,696.70
12/1/2015	\$1,235.96	\$0.00	\$460.75	\$1,696.71
12/1/2016	\$1,260.67	\$0.00	\$436.03	\$1,696.70
12/1/2017	\$1,285.89	\$0.00	\$410.81	\$1,696.70
12/1/2018	\$1,311.61	\$0.00	\$385.10	\$1,696.71
12/1/2019	\$1,337.84	\$0.00	\$358.86	\$1,696.70
12/1/2020	\$1,364.59	\$0.00	\$332.11	\$1,696.70
12/1/2021	\$1,391.89	\$0.00	\$304.82	\$1,696.71
12/1/2022	\$1,419.72	\$0.00	\$276.98	\$1,696.70
12/1/2023	\$1,448.12	\$0.00	\$248.58	\$1,696.70
12/1/2024	\$1,477.08	\$0.00	\$219.62	\$1,696.70
12/1/2025	\$1,506.62	\$0.00	\$190.08	\$1,696.70
12/1/2026	\$1,536.76	\$0.00	\$159.95	\$1,696.71
12/1/2027	\$1,567.49	\$0.00	\$129.21	\$1,696.70
12/1/2028	\$1,598.84	\$0.00	\$97.86	\$1,696.70
12/1/2029	\$1,630.82	\$0.00	\$65.89	\$1,696.71
12/1/2030	\$1,663.43	\$0.00	\$33.27	\$1,696.70
Total	\$28,317.57	\$0.00	\$6,469.50	\$34,787.07
Paid Through 12-31-2018	\$10,374.37	\$0.00	\$4,052.27	\$14,426.64
Balance Remaining	\$17,943.20	\$0.00	\$2,417.23	\$20,360.43

**WASTEWATER BOND PAYMENT SCHEDULE
PARK PUMP STATION CSO PROJECT RF1-107**

MATURITY DATE NOVEMBER 1, 2029

Due Date	Principal	Interest	Admin Fee	Total Payment
11/01/10	\$11,314.48	\$0.00	\$5,498.24	\$16,812.72
11/01/11	\$11,540.77	\$0.00	\$5,271.95	\$16,812.72
11/01/12	\$11,771.58	\$0.00	\$5,041.14	\$16,812.72
11/01/13	\$12,007.02	\$0.00	\$4,805.71	\$16,812.73
11/01/14	\$12,247.16	\$0.00	\$4,565.57	\$16,812.73
11/01/15	\$12,492.10	\$0.00	\$4,320.62	\$16,812.72
11/01/16	\$12,741.94	\$0.00	\$4,070.78	\$16,812.72
11/01/17	\$12,996.78	\$0.00	\$3,815.94	\$16,812.72
11/01/18	\$13,256.72	\$0.00	\$3,556.01	\$16,812.73
11/01/19	\$13,521.85	\$0.00	\$3,290.87	\$16,812.72
11/01/20	\$13,792.29	\$0.00	\$3,020.43	\$16,812.72
11/01/21	\$14,068.13	\$0.00	\$2,744.59	\$16,812.72
11/01/22	\$14,349.50	\$0.00	\$2,463.23	\$16,812.73
11/01/23	\$14,636.49	\$0.00	\$2,176.24	\$16,812.73
11/01/24	\$14,929.22	\$0.00	\$1,883.51	\$16,812.73
11/01/25	\$15,227.80	\$0.00	\$1,584.92	\$16,812.72
11/01/26	\$15,532.36	\$0.00	\$1,280.37	\$16,812.73
11/01/27	\$15,843.00	\$0.00	\$969.72	\$16,812.72
11/01/28	\$16,159.86	\$0.00	\$652.86	\$16,812.72
11/01/29	\$16,483.05	\$0.00	\$329.66	\$16,812.71
Total	\$274,912.10	\$0.00	\$61,342.36	\$336,254.46
Paid Through 12-31-18	\$110,368.55	\$0.00	\$40,945.96	\$151,314.51
Balance Remaining	\$164,543.55	\$0.00	\$20,396.40	\$184,939.95

**SINKING AND REPLACEMENT FUNDS FOR PERIOD OF
JULY 1, 2017 TO JUNE 30, 2018**

	MARKET ACCOUNT	INVESTMENT ACCOUNT	TOTAL FUNDS
Fire Department Building Sinking Fund			
Balance July 1, 2017	\$10	\$0	\$10
Revenue			
VLCT-Ins.	\$100		\$100
Allocation	\$5,000		\$5,000
 Balance June 30, 2018	 \$5,110	 \$0	 \$5,110
Fire Department Equipment Sinking Fund			
Balance July 1, 2017	\$86,487	\$0	\$86,487
Revenue			
Interest	\$9		\$9
Allocation	\$65,000		\$65,000
Salae of Ladder One	\$1,566		\$1,566
Disbursements			
Desorcie	-\$1,425		(\$1,425)
Rounding	-\$1		(\$1)
 Balance June 30, 2018	 \$151,636	 \$0	 \$151,636
Fire Department PPE Sinking Fund			
Balance July 1, 2017	\$35,865	\$0	\$35,865
Revenue			
Interest	\$4		\$4
Allocation	\$5,000		\$5,000
 Balance June 30, 2018	 \$40,869	 \$0	 \$40,869
Grand List Sinking Fund			
Balance July 1, 2017	\$65,344	\$0	\$65,344
Revenue			
Interest	\$6		\$6
S/O Vermont	\$6,579		\$6,579
Equalization	\$774		\$774
Disbursements			
CAI Technologies	-\$2,400		(\$2,400)
NEMRC	-\$188		(\$188)

**SINKING AND REPLACEMENT FUNDS FOR PERIOD OF
JULY 1, 2017 TO JUNE 30, 2018**

	MARKET ACCOUNT	INVESTMENT ACCOUNT	TOTAL FUNDS
Appraisal Resource Group	-\$8,384		(\$8,384)
Thomson Reuters	-\$7,226		(\$7,226)
Vermont Digital	-\$240		(\$240)
Balance June 30, 2018	\$54,265	\$0	\$54,265
Highway Department Salt Shed Fund			
Balance July 1, 2017	\$84,941	\$0	\$84,941
Revenue			
Interest	\$8		\$8
Disbursements			
Dubois & King	(\$8,612)		(\$8,612)
Balance June 30, 2018	\$76,337	\$0	\$76,337
Marble Bridge Sinking Fund			
Balance July 1, 2017	\$11,140	\$0	\$11,140
Revenue			
Allocation	\$1,000		\$1,000
Interest	\$1		\$1
Balance June 30, 2018	\$12,141	\$0	\$12,141
Mortimer Proctor Trust Fund			
Balance July 1, 2017	\$11,130	\$0	\$11,130
Revenue			
Interest	\$2		\$2
MRP Grant-Pool	\$12,527		\$12,527
MRP Grant-Ballfield	\$6,240		\$6,240
MRP Grant-Youth Baseball	\$1,852		\$1,852
Disbursements			
Pool	(\$6,628)		(\$6,628)
Ballfield	(\$5,500)		(\$5,500)
Youth League	(\$621)		(\$621)
Balance June 30, 2018	\$19,002		\$19,002
Restoration Fund			

**SINKING AND REPLACEMENT FUNDS FOR PERIOD OF
JULY 1, 2017 TO JUNE 30, 2018**

	MARKET ACCOUNT	INVESTMENT ACCOUNT	TOTAL FUNDS
Balance July 1, 2017	\$6,180	\$0	\$6,180
Revenue			
Due from general	\$1,066		\$1,066
Interest	\$1		\$1
Disbursements			
Kofile	(\$271)		(\$271)
Balance June 30, 2018	\$6,976	\$0	\$6,976

Riverside Cemetery Fund

Balance July 1, 2017	\$3,872	\$182,465	\$186,337
Revenue			
Sale of Lots-Grave Opening	\$700		\$700
Interest/Change of Value		\$3,488	\$3,488
From general	\$109		\$109
Rounding	\$1		\$1
Disbursements			
Paul Bourn	(\$2,632)		(\$2,632)
Financial Services	(\$650)		(\$650)
Balance June 30, 2018	\$1,400	\$185,953	\$187,353

Skating Rink Fund

Balance July 1, 2017	\$1,972	\$0	\$1,972
Revenue			
Donations	\$147		\$147
Donation-OMYA	\$200		\$200
Disbursements			
Denise Anderson	(\$480)		(\$480)
Consolidated Communications	(\$266)		(\$266)
Balance June 30, 2018	\$1,573		\$1,573

Town Hall Sinking Fund

Balance July 1, 2017	\$63,675	\$0	\$63,675
Revenue			

**SINKING AND REPLACEMENT FUNDS FOR PERIOD OF
JULY 1, 2017 TO JUNE 30, 2018**

	MARKET ACCOUNT	INVESTMENT ACCOUNT	TOTAL FUNDS
Interest	\$6		\$6
Balance June 30, 2018	\$63,681	\$0	\$63,681
Town Office Equipment Replacement Fund			
Balance July 1, 2017	\$12,913	\$0	\$12,913
Revenue			
Interest	\$1		\$1
Allocation	\$2,500		\$2,500
Disbursements			
Bulletin Board	(\$1,544)		(\$1,544)
Selectboard Chairs	(\$835)		(\$835)
Balance June 30, 2018	\$13,035	\$0	\$13,035
Highway Department Equipment Fund			
Balance July 1, 2017	\$165,631	\$0	\$165,631
Revenue			
Interest	\$15		\$15
Sale of 1995 International	\$4,874		\$4,874
Allocation	\$15,000		\$15,000
Rounding	\$1		\$1
Disbursements			
Rutland Herald	(\$545)		(\$545)
Champlain Valley Equipment	(\$12,133)		(\$12,133)
Balance June 30, 2018	\$172,843		\$172,843
Beaver Pond Fund			
Balance July 1, 2017	\$9,526	\$0	\$9,526
Revenue			
Interest	\$1		\$1.00
Permit Refunds	\$475		\$475.00
Balance June 30, 2018	\$10,002		\$10,002
Water/Wastewater Vehicle Sinking Fund			

**SINKING AND REPLACEMENT FUNDS FOR PERIOD OF
JULY 1, 2017 TO JUNE 30, 2018**

	MARKET ACCOUNT	INVESTMENT ACCOUNT	TOTAL FUNDS
Balance July 1, 2017	\$62,296	\$0	\$62,296
Revenue			
Interest	\$3		\$3
Sale of 2006 Ford	\$6,100		\$6,100
Rounding	\$1		\$1
Disbursements			
John C. Stewart	-\$44,312		-\$44,312
Balance June 30, 2018	\$24,088	\$0	\$24,088

Peterson Recreation Fund

Balance July 1, 2017	\$2,084	\$42,422	\$44,506
Revenue			
Edward Jones Transfer	\$3,373	(\$3,373)	\$0
Change of Value		\$212	\$212
Interest	\$1		\$1
Disbursements			
Youth Soccer	-\$1,516		-\$1,516
Youth League	-\$1,820		-\$1,820
Children's Center	-\$381		-\$381
Balance June 30, 2018	\$1,741	\$39,261	\$41,002

Highway Garage Fund

Balance July 1, 2017	\$ 55,000.00	\$ 55,000.00
Revenue		
From budget	\$9,900	\$9,900
Allocation	\$10,000	\$10,000
Interest	\$2	\$2
Disbursements		
Rutland Herald	(\$183)	(\$183)
Dept. of Public Safety	(\$559)	(\$559)
Russell Construction	(\$69,900)	(\$69,900)
Balance June 30, 2018	\$4,260	\$4,260

TOWN OF PROCTOR BIRTHS

DATE	CHILD	PARENTS
2/18/2018	Emilia Crescent Peirce	Jennifer R. Bradley Ross D. Peirce
4/18/2018	Danny Dallas-James Roberts	Marie A. Roberts
8/20/2018	Leila Ann Rose Taranovich	Schuyler A. Benoit Joshua J.M. Taranovich
10/4/2018	Reese Ann O'Keefe	Kelsie Ward Nicholas J. O'Keefe
10/5/2018	Emma Jane White	Stephanie L. White Jacob D. White
10/8/2018	Jameson Paul Racine	Ashley L. Fredette Eric P. Racine
11/4/2018	Parker Ann Loso	Meghan A. Muir Edward P. Loso, Jr.
11/26/2018	James Thomas Bunn	Elise L. Mellor Jeffrey A. Bunn

Town of Proctor Marriages

<u>Date</u>	<u>Contracting Parties</u>
1/3/2018	Tiffany Marie Lackey Brian Towne Lennon
5/12/2018	Nina Rebecca Blank Richard Daniel Maass
7/15/2018	Joyce Irene Longley Donald Everette Mailhiot
8/23/2018	Kayla Ruth Trombley Charles John Hayes III
9/21/2018	Brenda Anne Walka Danny Gordon Winters
9/28/2018	Shannon Elizabeth Lamb Peter John Dayton
10/26/2018	Nicolette Valente Lash Steven Larry Lanphere
12/28/2018	Sarah Elizabeth Corliss Jeffrey Brian Patch

TOWN OF PROCTOR DEATHS

DATE	DECEASED	AGE
1/20/2018	Martin J. Keith	73
1/21/2018	Cecelia M. Capen	95
3/7/2018	Chele Henry Ward III	59
4/11/2018	Ivan John Stelzer	42
6/5/2018	Beverly Eveline Culver	85
7/28/2018	Robert John McMahon	55
8/27/2018	Catherine Gallus	91
9/2/2018	Bridget May	43
9/12/2018	John Charles Weber	59
10/16/2018	Kristen Elizabeth Ackley	24
10/25/2018	Irma Margaret Patch	75
11/18/2018	Edward C. Garrow	90
11/22/2018	Donna S. Finch	76
11/24/2018	Donna L. Dufresne	72
11/27/2018	Erik Rikard Anderson	74
12/9/2018	Orion John Jensen	27

Proctor Planning Commission

The Planning Commission received a grant from the Vermont Department of Community Development to work on updating the Town Plan. The grant will be used to hire the Rutland Regional Planning Commission to assist the PC with the updates. Once there is a complete draft the Commission will hold public hearings to receive input on the proposed changes.

The Commission acting as the Proctor Economic Development Committee worked with the Selectboard to develop and approve a Tax Stabilization Policy to encourage new commercial development and to help with improving existing commercial development to be competitive with surrounding towns. Hopefully developers will use tax stabilization to increase commercial development in town.

Other projects include looking at ridgeline development guidelines to preserve the scenic ridges, mainly along West Proctor Road. We are exploring the need for regulations for the use of small craft landing areas and guidelines for landscaping solar panels. Development of these policies will help protect the scenic landscapes in Proctor, as well as protecting adjoining landowners from unwanted intrusions.

The Planning Commission members are Ray Beyette, Dale Christie, Bob Coons, Mary Gilligan, Tom Hogan, Dick Horner and Bob Protivansky. We welcome all Proctor residents to attend and participate in our monthly meetings generally held on the first Thursday of each month at 6:00 pm at the town office.

Respectfully submitted

Richard Horner, Chair.

Report of the Proctor Assessor's Office

This will be the second year for Lisa Wright of Wright Appraisal Company as the contract assessor for the town. She again will be assisted in her work by the assistant assessor Jacob Dorman. Lisa and Jacob were both hired in October of 2017. Lisa will be providing office hours on Tuesdays from 12 to 4, with Jacob on Tuesday mornings and both available for additional hours as needed. Please feel free to stop by or call in with any questions you may have regarding your assessment.

The results of the 2018 Equalization Study done by the State of Vermont Division of Property Valuation and Review of the Certified Equalized Education Property Value indicate that the town's Coefficient of Dispersion (COD) is 7.33% with a Common Level of Appraisal (CLA) of 100.16% for 2018 compared to the COD of 6.93% and CLA of 100.79% from 2017. Both the CLA and the COD for the current year are within acceptable ranges according to Vermont's Division of Property Valuation and Review and meet the goal after a reappraisal of a COD under 10 and CLA at approximately 100%. The CLA of 100.16% for 2018 will be the number used in the calculation of the education tax rates for FY20, or the 2019-2020 tax year.

It is not necessary for property owners to obtain permits to remove barns, sheds, porches, in ground swimming pools or other attachments to their property; however, you may still be assessed for it. Please send a notice that you have removed an improvement so that your property records can be corrected.

Just a reminder, Proctor's online mapping program is open to the public. Access to the website is www.caigisonline.com/proctorvt. Help menu provides assistance navigating through the website that uses the latest state of the art technology. These features allow the public to access property info right from the website. Info such as property record cards, sales information, and parcel tax maps.

Also we remind taxpayers who are residents to file their HS-122 Homestead Declaration and HI-144 Property Tax Adjustment Claim Forms promptly so that you are assessed correctly at the residential rate, do not incur late fees, and receive state payments as appropriate based on your income. The HS-122 is due 4/15/2019 as with your income tax return. The Property Tax Adjustment Claim has a later due date but it is most practical to complete this with your income tax return as well.

2018 Town Property Sales Report

Closing Date	Street	Sale Price	Assessed Value	Ratio
12/13/2017	8 MEADOW STREET	\$136,000	\$129,610	95.30%
3/30/2018	44 ORMSBEE AVENUE	\$238,000	\$219,010	92.02%
4/30/2018	106 SOUTH STREET	\$85,000	\$110,360	129.84%
5/9/2018	5 FLORENCE ROAD	\$109,000	\$109,890	100.82%
5/10/2018	28 GREEN SQUARE	\$80,000	\$115,090	143.86%
6/15/2018	46 LARRY LANE	\$103,000	\$115,700	112.33%
7/16/2018	69 ORMSBEE AVENUE	\$198,500	\$203,900	102.72%
7/11/2018	9 NEWTON STREET	\$138,000	\$138,010	100.01%
7/19/2018	52 ORMSBEE AVE	\$202,000	\$210,420	104.17%
8/13/2018	24-26 NORTH STREET	\$120,000	\$120,740	100.62%
8/24/2018	51 HIGH STREET	\$112,000	\$108,670	97.03%
9/21/2018	11 WEST STREET	\$120,000	\$107,380	89.48%
9/28/2018	8 MEADOW STREET	\$136,000	\$129,610	95.30%
10/19/2018	17 MEADOW STREET	\$113,500	\$91,410	80.54%
10/30/2018	24 PLEASANT STREET	\$157,500	\$120,300	76.38%
11/20/2018	44 LOOP STREET	\$118,000	\$101,140	85.71%
11/29/2018	53 WEST STREET	\$86,000	\$105,640	122.84%
11/15/2018	29 HIGH STREET	\$130,000	\$126,820	97.55%

Average Ratio (CLA)

101.47%

Proctor Local Board of Health

Robert Coons, Town Health Officer

The Local Board of Health is comprised of the Selectboard and the Town Health Officer who acts as secretary and executive officer of the Local Board of Health. A local board of health may make and enforce rules and regulations relating to the prevention, removal, or destruction of public health hazards and the mitigation of public health risks, provided that such rules and regulations have been approved by the Vermont Commissioner of Health.

The Town Health Officer is appointed by the Vermont Commissioner of Health at the recommendation of the Selectboard and the Commissioner may also appoint one or more deputy Town Health Officers. Town Health Officers serve for three years or until a successor is appointed.

A Town Health Officer investigates conditions that may be a public health hazard and may prevent, remove, or destroy any public health hazard and take steps necessary to enforce all health orders. He/She reports to the Vermont Department of Health any violation or public health hazard/risk that involves a food or lodging establishment, or any other matter regulated by the Department of Health rule.

Some examples of Town Health Officer responses include complaints of failing sewage systems that may affect the public's health, rental housing complaints, complaints of animal cruelty and animal bites, closing swimming areas that may be a public health threat and local compliance with Vermont's lead law.

The Town Health Officers may call upon sheriffs, constables and police officers to assist in enforcement issues or upon state health officials for technical or other assistance.

In conclusion the Town Health Officers and the Selectboard, who comprise the Local Board of Health, play an essential role in enforcing the Vermont Statute relating to health. It is through their efforts that the Vermont Department of Health is able to maintain a safe and healthy environment in our communities.

There were Twelve (12) incidents involving the Town Health Officer during this year.

- 1) One sewer problem
- 2) Four dog bites
- 3) Five Tenant – Landlord issues
- 4) Two trash/litter issues

If you are aware of any situations involving a health issue you may call me with the information.

Respectively submitted,

Robert Coons, Town Health Officer
802-459-2051

Report of the Tree Warden

Annually the Selectboard appoints a Tree Warden from among the legally qualified voters. All shade and ornamental trees within the limits of the public ways and places shall be under the control of the Tree Warden.

During 2018 the Town removed eighteen (18) trees along town streets and roads and on park properties. All these trees were dead or dying and/or safety hazards. There are many more to cut in 2019. Gorham Bridge Road is on the list to cut the side of the road using the proper distance from the center line of the road. The Tree Warden has stressed the work on Gorham Bridge Road is important.

The Tree Warden may maintain the health, appearance and safety of existing trees through feeding, pruning and protecting them from noxious insect and disease pests and by removing diseased, dying or dead trees which create a hazard to public safety or threatens the effectiveness of disease or insect control programs. Unless otherwise provided, a public shade tree shall not be cut or removed, in whole or in part, except by a Tree Warden or by a person having a written permission of a Tree Warden.

Your Tree Warden has participated in Urban Tree Risk Management workshops where the following topics were presented and discussed:

- Do not cut beyond a road right of way
- Roads may be either a 1, 2, 3 or 4 rod right of way. Most roads in Proctor are 3 rod roads (49.5 feet) with the right of way line 24 feet 9 inches from the center line of the road.
- Check to make sure road is in the middle of the right of way
- Diseased or dying trees or trees causing problems in plowing roads should be on a tree cut list.
- A land owner cannot cut a tree on public land without the permission of the Tree Warden
- Any trees under question should come before the Tree Warden. If there is a problem it should be brought to the Selectboard.
- A tree on public land should not be cut or pruned without the Tree Warden's permission.
- If someone disagrees with a tree warden the Selectboard, after a hearing, can make or correct a decision.
- If a land owner has a tree on the side of the road that needs cutting and doesn't want it cut, the Tree Warden may hold a hearing with Selectboard, highway department, and the landowner to resolve the issue.
- No one shall plant trees within a town right of way without the tree warden involved and present at planting.
- Trees under power lines should be trimmed down before they get too big. Trees should not be planted under a power line, TV cable, or telephone line to eliminate future hazards.
- Plant the type of trees that do not grow so tall.

Please contact me if you are concerned about a tree within the Town right of way or have questions regarding the roll of a Tree Warden at 459-9487,

Respectfully submitted:
Raymond Beyette
Proctor Tree Warden

Beaver Pond Committee

Things are looking good at the Pond. Committee members and volunteers have cut and removed trees and brush, cleaned up trash and raked the recreation area at the north end of the pond. The highway guys graded and graveled the access road and parking area. New "no fishing when swimmers are present" signs were put up at southwest swimming area.

The committee looked into hosting a VT Fish and Wildlife fishing clinic. Ray Beyette attended a training session and is now a certified fishing instructor. A Game Warden attended a committee meeting to explain the program. Holding a fishing clinic will put Beaver Pond on the state's fish stocking list. It may take a couple years before we will be high enough on the list to actually receive fish.

The committee is recessed until early spring. We will need workers to rake and clean up the area. We will set up 3 charcoal grills and put in 3 picnic tables. Cameras will be put up for vandalism. Only charcoal will be used for the grills - a safety factor because of fire due to woods all around the area. This could be lots of fun if we work together.

There will be no swimming at the north area due to broken glass in the water. Dredging would cost too much. Swimming is still open at the southwest beach.

If you are interested in joining the work crew give Ray your name and phone number and he will contact you when we start up in the spring.

The committee thanks everyone who helped out this year. A special thanks go to Bill Champine who worked to get the Selectboard to accept the pond from Omya and to develop an ordinance to manage uses at the pond.

Ray Beyette, Chair
Kim Metcalf, Secretary
Jim Moore
Dale Christie
Judy Frazier
Eric Jensen
Bill Sheidow

**PROCTOR VOLUNTEER
FIRE DEPARTMENT**

EMERGENCY PHONE NO.

775-6664



**SUTHERLAND FALLS
HOSE COMPANY**

NON-EMERGENCY PHONE NO.

459-3640

MAIN STREET, PROCTOR, VT 05765

The department met 147 times. This includes 28 Training meetings, 15 Maintenance meetings, 12 Cadet trainings, 14 Special meetings/events, and 78 Incidents from December 1, 2017 thru November 30, 2018. The members have volunteered countless hours of service to the town. The break down for the incidents are.

Fire – 18, Rescue/Ems – 17, Hazardous conditions (No fire) – 5, Service call- 5
Good Intent – 6, False Alarm – 14, Special type – 13

This year we have had some great training opportunities with our mutual aid departments that we work with. Just some of the many examples are. We trained with Pittsford and Brandon fire departments in the use of the jaws of life. We also worked with the Clarendon and Middletown Springs fire departments doing roof operations, air pack training in a house that Garvey's motors donated the use of before it was torn down. We are planning more training in house and with our mutual aid partners this year.

The officers of the fire department are as follows,
Joshua Webb – Fire Chief, Patrick Banks – Deputy Chief, Jason Bates – Captain,
Sandor Vida – Lieutenant

I would like to remind every one to check and replace the batteries to their smoke detectors and Carbon monoxide detectors twice a year. We also recommend having a family escape plan, and to practice it in case of a fire. Please also remember to get out and stay out in the event of a fire.

I would like to encourage any one between the ages of 18 and 40 years old, that has thought about becoming a volunteer fire fighter to stop down and see us. We meet the 1st and 3rd Mondays of the month. We also have a cadet program open to kids from the ages of 14 to 18 that has an opening as well. Please stop down and visit us.

The officers and members sincerely Thank You for your continued support.

Sincerely,

A handwritten signature in black ink that reads "Joshua Webb".

Joshua Webb
Fire Chief

Marketing Proctor Committee Report

Below is a list of action items that we will address at our first 2019 meeting.

This list has come together based on everyone's input on how to best market the Town of Proctor

The Town Website – we have met with the Website designer: Judy Risteff of High Designs and everyone was in agreement that it needs to be changed and/or updated in many areas. Our committee members will work with Stan Wilbur and Judy to complete this task.

The Senior Class has taken on a Community Calendar Project. Ed Bove from RRPC has advised that depending on the design, paper stock, etc., he could help us with supplies and printing.

Joe Bernor is a freelance writer for Sam's Good News and is willing to write articles for us as a way to advise the community and surrounding areas of our projects and goals.

We are also in the process of designing brochures to market the town. It would portray a variety of photos of our community as well as list all the reasons why homebuyers, businesses, and those new to our surrounding area should take a serious look at making roots in the Town of Proctor. Once completed, we would share them with members of The Rutland County Chamber of Commerce, Real Estate Agencies, and businesses who are hiring employees that have just or are going to move into the area.

Late last year we advertised a contest for the community to enter – A slogan for the Town and design a tee-shirt with the logo and a town photo applied to them. Unfortunately, we did not get a great amount of feedback. We will decide the winner at our next meeting.

Susan Atwood, a senior at PHS has created an Instagram Account for us to enhance the marketing of our Town. It is named "ProctorsFuture".

Hopefully, our committee will complete these tasks in 2019. If anyone is interested in joining us, please contact me at tldoty@comcast.net.

Thank you –

Linda Doty

Parks and Recreation Committee

The committee is responsible for the oversight of the Proctor Pool and Proctor Skating Rink. We encourage and welcome new members! Please contact the Town of Proctor if you are interested in becoming a member of the Parks and Recreation Committee.

Members: Greg King, Megan and Brian Cannucci, Sarah Corliss, John Corliss, Heidi and Tammy Landon and Judy Frazier

Proctor Pool

The Proctor Pool experienced more changes during the 2018 summer! We are excited to report that pool Director Heidi Campbell Landon will again be on board for the 2019 season.

Thank you to the Mortimer Proctor Trust, Proctor residents and the Proctor Tapestry program for helping to make the pool a great success in 2018. We look forward to seeing you at the pool for an even better 2019 season.

This 2019 summer, the pool will again be offering a Learn to Swim program for children and will continue to improve the grounds for more family fun. In addition to the equipment new to us last year, we are looking to add fun events during specific days of the week that will include children and lifeguards.



Proctor Skating Rink

First and foremost, the Proctor Skating Rink would like to extend our deepest gratitude to Denise and John Anderson for their tireless efforts in maintaining the facility in past years. Thank you!

We would also like to thank the Mortimer Proctor Fund, whose generous donation allowed us to purchase new windows, new plexiglass, and updated water heaters. A special thank you is also in order to the members of the Proctor community. Your donations at our summer pot luck provided us with an opportunity to purchase new stereo equipment for the enjoyment of our patrons. Last but certainly not least, we would like to thank Omya for their generous \$500 donation, which allowed us to stock the rink with brand new skates.

Sarah Patch is our official ice maker with help from Brian Cannucci and various members of the community. Because of some frigid temperatures, we were able to open early this year! Thank you to Sarah, Brian, and everyone who helps make ice for our rink.

Attention kids! Do you need volunteer hours? Contact Megan or Brian Cannucci for information! The Proctor Skating Rink is a wonderful place to spend some quality time outdoors in a safe and well-maintained facility. It's ideal for skaters of all ages and abilities! Bring the whole family and we're sure you'll make long lasting family memories

We look forward to using the rink for other community events during the off-season, so stay tuned for announcements! Like us on Facebook at Proctor Skate Rink Phone # 802-459-2819

We would like to shout out a huge "thank you" to all of the volunteers and community members who help keep the Proctor Skating Rink running smoothly and full of smiling faces. Your support is more than greatly appreciated! Thank you!

PROCTOR YOUTH LEAGUE

My responsibility for my team is to make them play for the team on the front of the jersey not the back.

~Unknown



2018 Rutland County Babe Ruth Champions

A **HUGE THANK YOU** to **coaches** for their commitment, devotion and enthusiasm for the Proctor Youth League, to the youth of Proctor and the sport of baseball/softball.

Proctor Youth League, also thanks the Mortimer Proctor Trust for their support of the organization and facility.

The Proctor Youth League is a volunteer organization that is responsible for the maintenance and care of the facility, as well as, creating a safe enjoyable environment in which to play ball.

The point of the game is not how well the individual does but whether the team wins. That is the beautiful part of the game, the blending of personalities, the mutual sacrifices for group success.

Even when you've played the game of your life, it's the feeling of teamwork that you'll remember. You'll forget the plays, the hits, and the scores, but you'll never forget your teammates.

~ Unknown

Lisa Miser – Ron Wood

Follow us on Facebook: Proctor Youth League

PROCTOR FREE LIBRARY

“Reading can humanize us and help us, especially at this age, discover our identities because we discover that other people go through the same thing” – Adam Gish High School English teacher

We are more than books on a shelf, or a transactional library. We are a relational library; where patrons enjoy participating in programs, sharing their knowledge with others, enjoying positive social interaction in a calming and welcoming environment.

Promoting literacy is a core mission of the Proctor Free Library. The transformative power of reading builds something new and lasting book by book, reader by reader. We offer Summer Reading Programs, Book Club, Pre-School Hour and Backpack Books to assist in literacy proficiency.

Residents use the Proctor Free Library as a gateway to information resources. The library is open 42 hours per week. During this past year, 14,023 patrons visited the library and borrowed more than 51,884 items including audio books, backpacks, books, DVDs, games, magazines, and puzzles. The library hosted 106 programs; 79 for children and 27 for adults. A total of 2,192 attended the programs, 1,708 children and 484 adults. The Evelyn Peterson Community Room has welcomed 128 groups, this past year. The library offers 7 public computers with high speed internet access, as well as open WiFi. To keep all Proctorians connected to the library, employees made 53 home deliveries.

Weekly programs offered at the Proctor Free Library; Bone Builders, Knitting Circle, Two O'clock Tuesdays, Yoga.

The Proctor Free Library has partnered with the Vermont Health Department to offer free snowshoe rentals to Proctor residents.

The 2019 Summer Reading theme is Space: A Universe of Stories! Follow us on Facebook for exciting summer events!

We are grateful for the continued support of the Mortimer Proctor Trust, this year we have replaced all windows in the library.

Get connected at The Proctor Free Library, your local treasure trove.

Follow us on Facebook-Proctor Free Library

Librarian – Lisa Miser
Assistant Librarian – Joan Ratti
Assistant Librarian– Carol Murdock
Custodian – Mark Castor
Bookkeeper – Rosemary Greene

Trustees: Mary Fregosi, Chair
Phyllis Lanz, Vice -Chair
Cathy Canty - Treasurer
Kevin McDonnell - Secretary
Shannon Maass
Albert Curtis
Don Russell

REPORT OF OUR YARD OF PROCTOR

This past year Our Yard took over the organization and logistics of the Memorial Day parade and the outcome was successful and well received. Hours of planning went into the event which was well attended by the community. In addition our small group continues to provide banners throughout town, gardens that enhance the triangle, parks and entrances to Proctor.



Once again we held the Fall Festival and Fireworks for those who live in town, as well as those outside who come to enjoy the BBQ, pony rides, exhibits and extravagant fireworks at dusk. Our Yard helps to provide others with the opportunity to raise funds through this event that help support our fire department, schools, library and churches.

Our Yard provided the Christmas tree in the park's gazebo and held a tree lighting for the town. Thank you to John Corliss for putting the tree up for us in not such great weather! The fire department opened the firehouse so we could offer cookies and hot chocolate to all that attended the event.

Since Our Yard makes little if any profit from these events we do hold fundraisers once or twice a year, usually with amazing attendance and support. We try to create fundraisers that support local businesses and offer the community a night out to socialize and help Our Yard exist for future events. Please look for upcoming fundraisers to help raise money so that we can continue to offer these wonderful events to Proctor residents and others!

Our Yard Committee: Lisa Miser, Linda Doty, Karen Almond, Shannon Maass and Judy Frazier



Established
1781

**RUTLAND COUNTY SHERIFF'S
DEPARTMENT**
88 GROVE STREET
P.O. BOX 303
RUTLAND, VT, 05701
802-775-8002



Stephen P. Benard
SHERIFF

2018 REPORT

The Rutland County Sheriff's Department is honored to continue to provide law enforcement services to your town. We strive to give the highest quality services possible and assist all citizens and town officials with the issues that arise today.

Deputy Dan Pennington and Deputy Cpl. Lema Carter continue to be assigned to this patrol. Their connection with townspeople, town administration and the historical knowledge they have of the town continues to be an asset when investigating crimes and solving issues in the town.

Activity in the Town of Proctor for the past year is as follows:

467	Traffic stops
289	Traffic Tickets
206	Traffic Warnings
5	Driving with a Suspended License
1	Driving While Intoxicated
41	Citizen Assists
13	Agency Assists
5	Family Fight
8	Suspicious Complaints
10	Welfare Checks
14	Motor Vehicle crashes
10	Motor Vehicle Complaints
6	Service of Abuse Prevention Order
10	Welfare Checks
5	Theft
35	Animal Complaints
245	Incidents
13	Arrests
\$45,153.00	Traffic Fines

I want to thank the Jean Colutti and Dave Lewis, our County Side Judges, the Select board and the citizens for your continued support.

Respectfully Submitted,

Stephen P. Benard
Sheriff



Marble Valley Regional Transit District
"The Bus"
2018 Proctor Annual Report

Raymond Beyette, Sr., Proctor Representative
Jennifer Ellis, Community Outreach

Marble Valley Regional Transit District (MVRTD), known as "The Bus" is in its forty second year of providing service to the residents of the greater Rutland area. The Bus is the largest, non-urban, public transportation system in the State of Vermont and provides transportation to the general public throughout Rutland County, as well as to social and human service agencies, the resort communities and area businesses. MVRTD provides an enhanced level of self-sufficiency for the elderly, disabled and transportation disadvantaged who rely on public transportation. System ridership was over 713,000 rides this past year. MVRTD provides 65 jobs year round, with upwards of 80 during the winter peak season.

MVRTD continues to provide service on several highly successful commuter routes both within Rutland County and beyond, making connections to three adjoining counties thus serving the growing population committed to the environmental benefits of public transit use as well as the savings realized in the cost of fuel.

MVRTD provided over 2,000 rides on the Proctor Fixed Route this past year. Proctor is also served by the Elderly and Disabled Program in partnership with the Southwestern Vermont Council on Aging.

For more information about services or schedules please call 773-3244 x117 or visit MVRTD's web site at www.thebus.com.

MVRTD thanks the residents of Proctor for their continued support of public transit.

Live Green – Ride the Bus

Rutland County Solid Waste District Annual Report – Calendar Year 2018

The Rutland County Solid Waste District offers a variety of solid waste, recycling, waste education, household hazardous waste, composting and administrative support programs for our seventeen member municipalities. Some services are also available to non-District communities on a fee for service basis. In addition, the District operates a regional drop-off center and transfer station at Gleason Road in Rutland City. District program, facility and rate information is now available on our web site, www.rcswd.com.

Solid Waste Implementation Plan (SWIP). The District complied with all the ACT 148 requirements and was able to have their SWIP Plan approved of in August of 2015. The SWIP meets the requirements of the State's Material Management Plan and delineates how solid and hazardous waste will be managed in the District towns for a five year period.

The District started to contact local businesses informing them about recycling composting and hazardous waste and the programs that we offer. The District will also be working with local schools on many of these same issues over the next few years.

Waste Disposal: During 2018, residents and businesses in our member municipalities disposed of approximately 34,000 tons of municipal solid waste; nearly all of this was through the District's master disposal contract with Casella Waste Management. The cost of disposal, handling and transportation from the District Transfer Station at Gleason Road to the landfill was \$83.13 per ton. State taxes, district surcharge and the Rutland City Host Community Fee totaled \$26.97, for a final disposal cost of \$110.10 per ton.

Recycling: The District owns a Material Recovery Facility (MRF), recycling center in Rutland City that is leased to Casella Waste Management for their operations. The MRF accepts seventeen recyclable commodities from transfer stations, commercial haulers and large generators for processing and sale for re-use. The facility currently receives approximately 35,000 tons of recyclables a year. The MRF had switched over to zero-sort in November of 2011. The equipment is designed to handle up to 15 tons an hour with the capability of expansion overtime.

Household Hazardous Waste: Rutland County Solid Waste District operates an extensive Household Hazardous Waste (HHW) program for district residents. The program operates year-round from the Gleason Road facility, and scheduled collections at twenty town transfer stations through the spring, summer and fall. This was the first year in which we no longer provided collections for the Solid Waste Alliance of Towns (SWAC). The HHW program collects and safely disposes of dozens of hazardous, flammable and toxic materials. In 2018 we shipped out 124,870 lbs of paint, 17,100 lbs of resins, 2,400 lbs of aerosols, 1,045 gallons of used oil and 165 gallons of glycols. District also collects electronic waste in 2018 we shipped out 243,531 lbs compared to 332,117 in 2017.

In July of 2014 the District started accepting latex paint as per the new Paint Care Recycling Program. Several local paint stores and hardware stores started accepting it as well. This has been very popular through 2017.

Other Programs: The District also offered other waste management, education and reduction programs, including construction and demolition waste, clean wood and composting. The District is continuing with its "Merry Mulch" program in collecting and processing over 1,200 Christmas trees annually. The District also has been working with and providing recycling materials or information to various local organizations including the Rutland Master Gardener's Club, the Rutland Dismas House, Rutland Neighborhood Program, and Vermont Southwestern Council on Aging, Rutland Hospital and Women's Network & Shelter and the Rutland County Humane Society.

In 2018 the District The District also sponsored the Conservation Field Day/Science at the Hatchery with the Rutland Natural Resources Conservation District (RNRCD) and assisted in promoting their seedling tree and bush planting program.

James O'Gorman
District Manager



REGIONAL AMBULANCE SERVICE, INC.

275 Stratton Road
Rutland, VT 05701

Business: 802-773-1746
Emergency: 911
FAX: 802-773-1717

35th ANNUAL REPORT (Fiscal Year Ending June 30, 2018) 35 Years of Service 1983 - 2018

To the Honorable Citizens of Proctor:

We are pleased to present our 35th annual report to the Citizens we serve. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service for thirty-five years. From 1983 to the end of this fiscal year, Regional has responded to 212,369 ambulance calls. This past year, ending June 30, 2018, the service responded to a total of 9,299 ambulance calls in our 12 communities and an additional 185 "Medic One" paramedic intercept calls. We are proud of our accomplishments and look forward to serving the public.

We congratulate Chris "Jake" Jakubiak, EMT for being honored as our "Star of Life" at the American Ambulance Association's Stars of Life celebration in our nation's capital.

With the continued support of the citizens, our employees, and community governing bodies, we have been able to level fund or lower our assessment rate for the past 34 years. Since 1990 the Assessment rate has been decreased by 36%. Our current assessment rate is \$4 per capita and remains unchanged for the next fiscal year. The public support of our Membership program, direct donations, memorials and estate gifts have been vital to our continued success. Thank you.

This past year one new ambulances was put into service to replace an older ambulance with more than 100,000 miles of service. The 9 year old support vehicle was also replaced.

Our motto "Serving People First with Pride, Proficiency and Professionalism" is demonstrated by our employees commitment to continuing EMS training. Each year our employees have specialized training in Critical Care Paramedicine, ALS, BLS, Prehospital Advanced Trauma Life Support, Pediatric Advanced Life Support, Neonatal Resuscitation, Emergency Vehicle Operations, Bloodborn Pathogens and a variety of continuing education programs. Our professional staff is extremely capable and dedicated.

RAS has been focusing on Critical Care Paramedic training and improving abilities for critical transfers to other hospitals.

Monthly C.P.R. classes are taught at Regional Ambulance. Last year, through the R.A.S. Training Center, 1,312 people were trained in C.P.R. Tours, lectures, demonstrations, and C.P.R. classes are available for the general public. Child Car Seat inspections are held Wednesdays at the Regional Ambulance building and 149 child car seat inspections were completed through this program.

The public is encouraged to visit and talk to the employees and Administrator at our Stratton Road facility. Please feel free to contact Jim Finger, Chief Executive Administrator, or your Representative, if you have any questions concerning the service.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors, Administration and employees of Regional Ambulance Service, Inc. will continue working to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely, Paul Kulig, President
R.A.S. Board of Directors

Joseph Bernor
Town of Proctor Representative
R.A.S. Board of Directors



RUTLAND REGIONAL PLANNING COMMISSION

Rutland Regional Planning Commission is a resource for towns; is a platform for ideas; and inspires a vision for our future. We balance local desires, best practices, and regional growth for communities that are vibrant today and strong for years to come.

We enjoyed working with the town of Proctor in 2018, especially with Stan Wilbur, Dick Horner, and the Planning Commission, with whom we worked on numerous planning initiatives for the town.

Our Emergency Management planner assisted the town with the Local Emergency Operations Plan update, and worked with Bruce Baccei to strengthen the town's overall local emergency management program.

RRPC assisted Proctor with water quality projects by conducting a post-construction site visit to review the towns' Grants in Aid work; by reviewing and submitting town invoices; by helping Proctor get approved for the new round of funding; and by conducting a pre-construction site visit to assess which projects will be carried out.

RRPC also provided technical assistance to the town by helping with a Better Roads Category A road erosion inventory; writing a successful Municipal Planning Grant application for a town plan and zoning update; and meeting with the town to discuss ways RRPC can help further Proctor's planning goals.

RRPC is a resource for towns. We provide the tools and information towns need to make informed decisions about land use, economic development, energy, transportation, emergency management and more.

RRPC is a platform for ideas. We create opportunities through our monthly meetings and provide communal space for people to learn and share ideas.

RRPC inspires a vision for the future. A cornerstone of our work is the Regional Plan, which articulates a vision for the land use, development, and growth in the Rutland region. We are conducting a comprehensive update to this plan and are excited to unveil the new document in 2019.

The Opera House | 67 Merchants Row | Rutland, VT 05702 | (802) 775-0871 | RutlandRPC.org

The Opera House | 67 Merchants Row | Rutland, Vermont
P.O. Box 965 | Rutland, Vermont 05701
RutlandRPC.org | (802) 775-0871

Cooperative planning in the region

Vermont League of Cities and Towns 2018 Overview

Serving and Strengthening Vermont Local Government

The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization, owned by its member municipalities and directed by a 13-member Board of Directors that is elected by the membership and comprising municipal officials from across the state.

VLCT's mission is to serve and strengthen Vermont local government. It is the only statewide organization devoted solely to delivering a wide range of services to local officials who serve municipalities of varying populations and geographic regions but face similar requirements with disparate resources. All 246 Vermont cities and towns are members of VLCT, as are 139 other municipal entities, including villages, solid waste districts, regional planning commissions, and fire districts.

Local governments in Vermont provide essential services to residents and visitors alike. From managing budgets, conducting elections, assessing property and maintaining roads to providing public safety services, recreational programs, water and sewer infrastructure, street lighting, and libraries, the work carried out by appointed and elected officials and community volunteers is both critical and challenging. The demands on local government are complex and require resources that are not always available in every city, town or village in the state.

VLCT provides legal, consulting, and education services to its members, offering important advice and responses to direct inquiries, as well as training programs on specific topics of concern to officials as they carry out the duties required by statute or directed by town meeting voters. We represent cities and towns before the state legislature and state agencies, ensuring that municipal voices are heard collectively and their needs are met. VLCT also advocates at the federal level, primarily through its partner, the National League of Cities, and directly with Vermont's Congressional delegation.

VLCT offers opportunities to purchase risk management products and services that directly meet the specific and specialized needs of local government through the VLCT Employee Resource and Benefit (VERB) Trust and the VLCT Property and Casualty Intermunicipal Fund (PACIF).

During the 2018 calendar year, *VLCT News* converted to a magazine style publication from its newsletter format, with the intent to provide more content and diverse information in each edition.

VLCT also finalized the details of moving its digital data to the "cloud," thereby increasing operational efficiency and enhancing cybersecurity and redundant protection of information. This move also reduced the need to acquire, maintain, and replace costly capital equipment. Improvements to the website are ongoing, and in concert with this effort is the research into a new customer relations management system, designed to help VLCT provide important information to members, but also to simplify ways that members provide information to VLCT that is shared among all municipalities.

VLCT conducted a series of Listening Sessions in 12 communities around the state to hear directly from local officials about services received from VLCT and whether any changes are needed, including whether new services should be initiated or outdated ones eliminated. Further discussions will be held with the Board of Directors. Members will be kept apprised of progress in setting future goals and priorities.

At the heart of all these activities is VLCT's commitment to serving as a good steward of member assets, and we are proud of the continued progress being made in that effort. Members are welcome to visit the VLCT office anytime to review the operations of the organization, to ask questions, and to access resources that can help each individual official and employee carry out the important work of local government.

To learn more about the Vermont League of Cities and Towns, including its audited financial statements, visit the VLCT website at www.vlct.org.

To the Residents, Businesses, and Communities of Rutland County: We extend our gratitude once again to you, our partners, for your continued work advancing the region. With your help, together our efforts have furthered the major strategies established for REDC centered around strengthening the support structure for new and existing businesses in our County.

Summary of Strategic Direction: Focus on population growth. | Leverage the presence of area schools, colleges, universities, and technical centers as economic drivers. | Support the growth of current businesses and industries in the Rutland Region.

Focus on population growth.

- Alongside the Rutland Region Chamber of Commerce and area partners, helped guide the Regional Marketing Initiative through its first year after raising \$200,000 from regional businesses and municipalities to produce a dynamic, long-term campaign focused on promoting our regional assets and opportunities; Year 2 fully funded and due to be rolled out in FY2019.
- Supported Rutland Young Professionals workforce attraction and retention programs.
- Continued to work with area developers and experts to establish residential housing goals and development opportunities.
- Helped plan and support the fourth annual Young Professionals Summit of Vermont, a statewide conference on Vermont's future, held in Rutland.
- Emphasized Rutland County as a place for career opportunities through rutlandeconomy.com/careers.

Leverage the presence of area schools, colleges, universities, and technical centers as economic drivers.

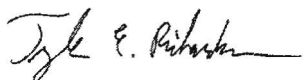
- In partnership with the Rutland Region Workforce Investment Board through funding from the Department of Labor, designed and administered the pilot program Real Careers @ Rutland County to connect young adults to viable career plans that prepare them for one of the many high-skill, high-paying jobs in the region.
- Began collaborative efforts to develop internship/work experience processes with area colleges and universities and the Talent Pipeline Management Project.
- Introduced college and high school students (locally and around the state) to local leadership and job opportunities.

Support the growth of current businesses and industries in the Rutland Region.

- Secured \$437,500 in new lending capital available to Rutland County businesses unable to access adequate sources of conventional financing, deploying \$76,500 to two area businesses.
- Continued to monitor commercial real estate inventory and trends to match businesses with the best properties available for their needs, and marketing commercial properties through rutlandeconomy.com/property.
- Continued to connect regional businesses with local, state, and federal resources they need to develop, and interfaced with government agencies to advocate on their behalf.
- Supported the continued growth of The MINT - Rutland's Makerspace with strategic planning, funding, and 8,000 sq. ft. of space in REDC's building on Quality Lane in Rutland Town.
- Continued strengthening of a business development pipeline designed to connect emerging businesses with expertise and technical assistance to support sustainable success.
- Through the joint REDC-Chamber Policy Committee, pursued regional policy objectives designed to fortify regional business growth and engaged with policy makers and administrators to further these objectives.
- Hosted free business advising and technical assistance through the Vermont Small Business Development Center, Vermont Procurement Technical Assistance Center, and the Center for Women & Enterprise.

At REDC, we are 100% focused on making the Rutland region the most collaborative, innovative, and friendly place in Vermont to live, work, play, and grow a business. With your support, and the support of all our members and partners, we are enabled to strive ever further towards our vision: **The greater Rutland region is recognized as the most collaborative, innovative and friendly place in Vermont to live, work, play, and grow a business.**

Sincerely,



Tyler E. Richardson | Executive Director | tyler@rutlandeconomy.com or (802) 770-7067

Rutland Economic Development Corporation

67 Merchants Row, Suite 104 | Rutland, VT 05701 | (802) 773-9147 | fax (802) 770-7089 | www.rutlandeconomy.com



Dear Regional Marketing Campaign Supporters!

We are writing to update you on the Regional Marketing Initiative and to thank you for your past support. Thanks to you and other funders, including businesses, communities and nonprofit groups, we have reached millions of people through the campaign, highlighted the beauty and opportunities that abound here, and started to change the way Rutland County is viewed and talked about in Vermont and the Northeast.

The key goal is to grow the population over time by getting more people interested in moving to the area, thus reversing the trend of an aging and declining population. By the fall of 2016, the serious need to reverse the population trend and bolster the workforce became apparent through research with area employers of all sizes and data from the Vermont Futures Project and the Vermont Department of Labor.

With these guiding objectives, the campaign strategy was built, and the messaging created. REAL RUTLAND became the name and RUVT became the symbol. Strategy for Year 2 continues to focus on the same objectives telling the authentic stories of the people of Rutland County, and answering the question “Why Rutland County?”. This year’s creative content revolves around six videos and 10 photography stories of people with diverse experiences as to how they became Rutland County residents.. In addition, we made a significant website design refresh with more interactivity that allows visitors to the site the ability to meet the people and explore the entire region. The content continues to be high quality and the distribution strategy sound. www.realrutland.com

The results of our marketing efforts have been remarkable so far, and we are excited to get Year 3 lined up. We have seen such a dramatic improvement in the way Rutland and the surrounding region is perceived around Vermont, which helps not only with our local image but with our image outside this area as well. We are also seeing a marked increase in real estate sales and prices, a trend we hope to help support going forward. The Real Rutland Campaign has produced targeted ads, social media posts and dialogues that have reached more than 4 million people. Nearly 40,000 people have engaged with the campaign on social media.

In closing, we’d like to thank all our partners: business and municipal funders and the communities at large! We are excited about the momentum surrounding Rutland County and appreciate all that you do toward making Rutland County a great place to live, work, play, and raise a family. Working together, we can reach our goals of reversing the population trend and bolstering the workforce for Rutland County employers.

If you have any questions, please don’t hesitate to call either of us.

Sincerely,

Mary Cohen
Rutland Regional Chamber of Commerce

Tyler Richardson
Rutland Economic Development Corp.

Vermont Department of Health 2019 Local Report

At the Vermont Department of Health our twelve Local Health District Offices around the state provide health services and promote wellness for all Vermonters.

Your local office is in Rutland at the address and phone number above. Available to help individuals and families at worksites, schools, town meetings, or by appointment, we work hard to provide you with knowledgeable and accessible care, resources, and services. We also partner with local organizations and health care providers to ensure we're equipped to respond to the community's needs. In 2018, we worked in partnership with communities to:

- Donate almost 300 pairs of adult and children's snowshoes to loan out at 21 free public libraries throughout Rutland County through a 3-4-50 grant.
- Increase capacity to prevent underage and binge drinking and reduce prescription drug misuse and marijuana through Regional Prevention Partnerships (RPP) and our local Partners for Prevention community network.
- Prevent and control the spread of infectious disease. In 2018 we spent \$13,729,406 on vaccines provided at no cost to healthcare providers around the state to make sure children and adults are protected against vaccine-preventable diseases. We also responded to 244 cases of infectious disease.
- Promote wellness by focusing on walking and biking safety, reducing tobacco exposure, and increasing access to healthy foods through the implementation of local projects and municipal strategies.
- Support healthy families by helping kids stay connected with providers and dentists following transfer into foster care.
- Serve families and children with the Women, Infants, and Children (WIC) Nutrition Education and Food Supplementation Program. In 2018, we served over 1300 families in Rutland County.
- Provide trainings on Help Me Grow to Healthcare and Early Childhood Education Providers to support improved access to resources and services for parents and families with young children.
- Share new data and reports including the *Vermont Lead in School Drinking Water Testing Pilot Report* which is helping Vermonters understand and address the risk of lead in school drinking water, and the *Injury and Violence in Vermont* report, which is shedding light on the risk of suicide among youths.
- Work with businesses in planning and starting worksite wellness strategies to improve on-the-job opportunities for health for local residents, including creating Breastfeeding Friendly locations to support growing families.
- Work with local partners, including, schools, hospitals, and emergency personnel, to ensure we are prepared to distribute medicine, supplies, and information during a public health emergency.
- Improve understanding of how to stay healthy at work, home, and in the community through initiatives and resources related to 3-4-50, Help Me Grow, WIC, Building Bright Futures, Be Tick Smart, 802Quits, and the Breastfeeding Friendly Employer project.

Learn more about what we do on the web at www.healthvermont.gov

Join us on [WWW.FACEBOOK.COM/VDHRUTLAND/](https://www.facebook.com/VDHRUTLAND/)

Follow us on www.twitter.com/healthvermont





U.S. Department
of Veterans Affairs

White River Junction VA Medical Center
215 North Main Street
White River Junction, VT 05009
866-687-8387 (Toll Free)
802-295-9363 (Commercial)

In Reply Refer to: 405/00

November 29, 2018

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363 extension 5118. A single form - VA form 10-10EZ – and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American Veterans	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Sincerely,

Laura Miraldi
Acting Medical Center Director

Your neighbors are talking.
Join the conversation.
Sign up today for



front porch forum™

HELPING NEIGHBORS CONNECT

**Dozens of your neighbors are
subscribing now!**

- Organize a block party.
- Report a car break-in.
- Find your lost cat or dog.
- Recommend a babysitter.
- Sell a bike or canoe.
- Connect with your neighbors.



Go to FrontPorchForum.com

**Already a member? Then post your
2¢, and recruit your neighbors.**

Your neighbors are talking.
Join the conversation
Sign up today for



front porch forum™

HELPING NEIGHBORS CONNECT

**Dozens of your neighbors are
subscribing now!**

- Organize a block party.
- Report a car break-in.
- Find your lost cat or dog.
- Recommend a babysitter.
- Sell a bike or canoe.
- Connect with your neighbors.



Go to FrontPorchForum.com

**Already a member? Then post your
2¢, and recruit your neighbors**

Your neighbors are talking.
Join the conversation
Sign up today for

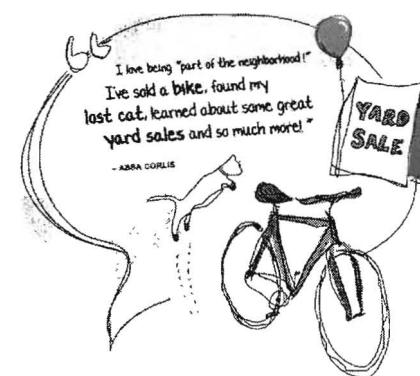


front porch forum™

HELPING NEIGHBORS CONNECT

**Dozens of your neighbors are
subscribing now!**

- Organize a block party.
- Report a car break-in.
- Find your lost cat or dog.
- Recommend a babysitter.
- Sell a bike or canoe.
- Connect with your neighbors.



Go to FrontPorchForum.com

**Already a member? Then post your
2¢, and recruit your neighbors**

Marble Town Seniors
Proctor, Vermont 05765

December 26, 2018

The Marble Town Seniors would like to thank the Town of Proctor for the past years of financial help to our organization.

The purpose of the Marble Town Seniors is to better the health and quality of life of the senior citizens of Proctor. Please see the attached annual meeting report from September of 2018.

We meet on the second and fourth Wednesday of each month. Holidays in November and December may change this order a little. We meet at Franklin's Restaurant and we are averaging 30 seniors per meal. This year we served 726 meals.

Each year we plan a trip in July. This year we went to Hildene in Manchester, Vermont. We planned a picnic in August. This year's picnic was at Branbery State Park on Lake Dunmore. In 2017 our July trip was a ride on the Killington Gondola. For this year we decided to take another ride on the Gondola in October. Ops! A little early for foliagepeeping, but I think we all had a good time anyway. All trips this year were provided by MVRTD, The Bus.

We respectfully request the amount of \$1,000 to continue to enrich the lives of the seniors of Proctor.

Marble Town Seniors is sponsored by the Southern Vermont Council on Aging. They provide us with \$0.85 per meal. Seniors pay \$5.50 per meal. This includes drink, entrée and dessert.

Respectively Submitted
Elsie Valach
Chairperson
Marble Town Seniors



ARC

Advocacy * Resources * Community

Serving Citizens with Developmental Disabilities and their Families



BOARD OFFICERS:

Melissa Stevens,
President

Stevie Smiel,
Vice President

John B. Wing,
Treasurer

Kate Tibbs,
Secretary

BOARD MEMBERS:

Fred Wortman

Leigh-Ann
Brown

Herman Goldberg

HONORARY MEMBER:

Richard Wildes

Terry Mangieri

ANNUAL REPORT – PROCTOR 2017-2018

Mission Statement: To advocate for the right of individuals with developmental disabilities and their families to be regarded as valued citizens with the same entitlements as non-disabled individuals, including the right to lifelong opportunities for personal growth and full participation in the community.

PROGRAMS

- Representative Payee Program: In 2017-2018, ARC served 51 clients as a representative payee. This program provides financial management services to individuals with developmental disabilities who receive social security but are unable to manage their own finances. We currently have a waiting list for this program.
- Social Events: Six events were held this year, including our 60th anniversary celebration. The average total attendance for these events is 487 individuals per year. These events provide a safe space for individuals with developmental disabilities to build circles of support as well as physical exercise and recreation.
- Self-Advocates/Aktion Club: ARC facilitated twelve meetings of the self advocates in 2017-2018, and held five abilities awareness trainings. The self advocates set goals for themselves, learn how to advocate and communicate their needs and wants, and become leaders and teachers in the community. The Aktion Club, a community service club sponsored by the Kiwanis, held twelve meetings, several game nights, tended a garden and donated the produce to the Community Cupboard, visited nursing homes, donated back to school supplies to a local school, participated in Relay For Life, and will be adopting a soldier's family for Christmas.
- Rutland Family Support Network: We continue to maintain this listserve, which provides families and individuals with news, information, and answers questions pertaining to developmental disabilities.

STAFF

- Our executive director of twenty years, Lisa Lynch retired in June. Heather Kent has taken her place, and the position has now been made full time. We continue to have two other part-time staff members, a dedicated group of volunteers, our volunteer Board, and of course the community members.

GOALS

- We are moving to a larger space to be more accessible to the population we serve. Our current space is much too narrow to allow an individual using a wheelchair or other mobility assistance equipment to move safely and freely in our office. The new space will be on the fourth floor of the service building.
- Currently we are working on two new programs for next year. The first is for the purchase of a Sound Beam 6, technology that allows movements of the body to be translated into sound waves and thus, music. This will allow some members of our population with limited dexterity to create music for the first time in their lives. The second program's purpose is to expose our members to more of the great outdoors, which is essential to health, by visiting state parks. For some, this will be their first time away from the town that they live in. Stay tuned!

We offer our heartfelt thanks for your continued support! As always, we receive no State or Federal funding to accomplish our programming; we rely on the support of towns in Rutland County, grants, and fundraisers throughout the year. We recently celebrated our 60th anniversary, which was attended by nearly one hundred people from our services area, including local politicians and two former executive directors. Our dedication to our mission statement will continue as strongly as it has in the last sixty years; on average over one thousand individuals in Rutland County take advantage of our services each year. Our funding request for this year is \$300. We look forward to continuing to serve you, and please visit us at arcrutlandarea.org, or like us on facebook.

Sincerely,


Heather Kent, Executive Director

128 Merchants Row, Suite 302, Rutland, VT 05701-5915~ (802) 775-1370 Fax 775-4544

Email address: info@arcrutlandarea.org Website: www.ARCRutlandArea.org

BROC COMMUNITY ACTION

In Southwestern Vermont

December 27, 2018

To the Citizens of the Town of Proctor,

On behalf of BROC Community Action and the thousands of people with low-income or living in poverty that we serve throughout Rutland and Bennington Counties, we want to express our thanks and gratitude for supporting us through over the years on Town Meeting Day. BROC Community Action assists families and individuals in crisis and help provide a sustainable path forward.

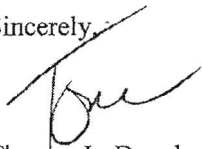
Over the past year, BROC Community Action has provided substantial assistance to residents in the Town of Proctor. **97 individuals in 48 families were assisted** including receiving food at the BROC Community Food Shelf, senior commodities, housing counseling, homelessness assistance, heating and utility assistance, forms assistance for benefits such as 3SQT, budget and credit counseling, starting or expanding a small business, weatherization assistance and resources and referrals.

Despite the significant outcomes BROC Community Action has achieved for the residents of the Town of Proctor over the past year, there is still more work to do. People come to us cold, hungry, homeless, jobless or facing major health conditions every day. Your town appropriation helps ease the struggle for nearly 10,000 people who seek assistance from us each year as we meet the basic needs of their families and provide a path forward whenever possible.

Respectfully, our appropriation request for the upcoming fiscal year remains \$1,000.00.

We truly value our collaboration with Proctor as we assist those most in need.

Sincerely,



Thomas L. Donahue, CEO
tdonahue@broc.org

45 Union Street, Rutland, Vermont 05701 802-775-0878 Fax: 802-775-9949 800-717-2762



OF WESTERN VERMONT

110 Marble Street, West Rutland, VT 05777
(802) 438-2303 | nwwvt.org | info@nwwvt.org

RECEIVED

DEC 21 2018

Celia Lisananti, Clerk & Treasurer
Board of Selectmen Members
Town of Proctor
45 Main Street
Proctor, VT 05765

Re: 2019 Ballot Item - \$200.00

Dear Celia Lisananti & Select Board Members,

On behalf of NeighborWorks of Western Vermont, I am writing to ask that we be placed on your ballot with a request for \$200.00. It is my understanding that we do not need to petition the Town on this item. If this is incorrect, please let me know. I can be reached at (802) 797-8606, or via email at showard@nwwvt.org.

2018 has been quite a productive year for NeighborWorks of Western Vermont. In Proctor:

- 4 residents used Energy Loans; 2 residents had HEAT Squad Energy Audits; 1 resident completed Energy Improvement Projects; 5 residents attended Homebuyer Ed; and 1 resident participated in Financial Coaching sessions

In our service area of Addison, Bennington, and Rutland counties:

- **295 Low-cost, Comprehensive HEAT Squad Energy Audits** were completed on buildings; **102 Home Energy Improvement Projects** were completed and homeowners received a rebate check from Efficiency Vermont; **60 Energy Loans** were issued, a total of \$969,503.10 to help homeowners make energy improvements
- **50 Down Payment Assistance Loans**, a total of \$1,278,218 were made to help homebuyers make it over the 20% down payment barrier
- **22 Rehab Loans**, a total of \$576,182.90 were made to homeowners to make health and safety upgrades to their homes
- **263** homebuyers attended our Homebuyer Education Course
- Assisted **18** households in finding their dream home with our RealtyWorks services

We look forward to your support of our organization and our work with the residents of Proctor.

Sincerely,

Svea Howard, Communications and Outreach Coordinator



Rutland West Neighborhood Housing d/b/a NeighborWorks of Western Vermont Licensed Lender #6200 NMLS #194008



RSVP & The Volunteer Center



Community Care Network
Rutland Community Programs
thriving community, empowered lives.

2019 REQUEST FOR TOWN FUNDING & Yearly Report for FY18 **TOWN OF: PROCTOR AMOUNT REQUESTED: \$250.00**

RSVP and The Volunteer Center is an "Invitation to Serve" program for people of all ages who want to meet community needs through meaningful use of their skills, talents, interests and knowledge in volunteer service. Needs are met in critical areas such as human services, elder care, health care, education, literacy, and the arts, just to name a few. RSVP/VC involves individuals in service that matches their personal interests and makes use of their varied life and professional experiences. Through such efforts, RSVP/VC is meeting the needs that strained local budgets cannot afford. RSVP/VC enables people to contribute to their communities while enjoying the personally satisfying and rewarding experience that community engagement offers. Additionally, over the past 18 years RSVP has implemented several "Signature Programs" aimed at addressing pressing community needs. These programs include **RSVP TeleCare**, a telephone reassurance and safety check in program offered **FREE** to Rutland County seniors, a children's literacy and mentoring program called **RSVP Rutland County Reads**, and after school program called **RSVP After School Buddies**, an osteoporosis prevention program, **RSVP Bone Builders**, which provides **FREE** strength and balance exercise classes with RSVP/VC volunteer instructors to Rutland County residents, and **RSVP Operation Dolls & More**, in which RSVP/VC volunteers restore and refurbish donated dolls, toys books and games. Last year over 10,000 items were distributed to 2,000 children and over 50 organizations to share with clients.

Locally, **RSVP/VC is the largest program of coordinated volunteer services** serving the people of Rutland County with **796 volunteers**. From July 1, 2017 to June 30, 2018, RSVP/VC volunteers provided **177,712 hours of community service**. The cost benefit to the communities of Rutland County in terms of cost of services provided equals **\$4,451,686**. Once again this year RSVP is not asking for additional monies from the Town of Proctor. The monies we request are used to help defray the costs of providing services that impact the lives of citizens of all ages throughout Rutland County. I would welcome the opportunity to speak to your town governing board to provide a more detailed report.

Proctor volunteers donate their services to the following non-profit organizations: Rutland Regional Medical Center, Proctor Elementary School, Proctor Free Library, Castleton Community Center, The Community Cupboard, Godnick Adult Center, Northwest Elementary School, The Maples Senior Living, Dismas House, RAVNAH, **RSVP Bone Builders** Program., **RSVP Rutland County Reads**, and **RSVP Operation Dolls & More**. Currently, there are **RSVP Bone Builders classes offered in Proctor FREE of charge** to area residents.

The volunteer services they provide include: knitting and sewing items for children, tutoring and mentoring in area schools through the **RSVP Rutland County Reads** program, mailings, greeting people at RRMC and providing information at the front desk, assisting at flu clinics, friendly visitations to the home bound, clerical assistance, **RSVP Bone Builders** osteoporosis program exercise trainer, mentoring youth, volunteering for the **RSVP Operation Dolls & More** program.

On behalf of RSVP & The Volunteer Center, I would like to thank the residents of Proctor for their continued support. As financial constraints effect more and more non-profit organizations, the need for volunteers continues to increase. With your help, RSVP/VC will continue to respond to this need.

Sincerely,

Nan M. Hart, Director
November 20, 2018



United Way Member Agency

6 Court St. | Rutland, VT 05701 | Office: 802 • 775 • 8220 | Fax: 802 • 775 • 8221

Website: volunteersinvt.org | Email: rsvprutland@aol.com

VNA & HOSPICE

of the Southwest Region
Serving Bennington and Rutland Counties

Our family caring for your family since 1946

October 30, 2018

Town of Proctor

TO THE OFFICERS AND CITIZENS OF PROCTOR:

In 2017, the VNA & Hospice of the Southwest Region, formerly known as Rutland Area Visiting Nurse Association and Hospice provided Rutland County residents with exceptional home care, hospice and community health services. From infants with hi-tech needs to our most senior population facing end-of-life care, we continued to bring medically necessary healthcare wherever it is needed, location of residence, or complexity of health issues.

In the face of shrinking government and state reimbursements and rising healthcare costs, VNAHSR has continued to identify community needs and provide essential cost-effective health care services to some of Rutland County's most vulnerable individuals.

In 2017, VNAHSR's dedicated staff made more than 147,928 visits to 3,342 patients. In the town of Proctor, we provided 3,285 visits to 62 individuals.

In closing, we wish to thank you for your past support. With your vote of confidence, we will continue to meet our mission to enhance the quality of life of all we serve through comprehensive home and community health services.

Ronald J. Cioffi, Executive Director

Carrie Allen, President of the Board of Directors



2018 Rutland County Parent Child Center Report



Caring for families • Caring for the future

Rutland County Parent Child Center Inc.
61 Pleasant Street, Rutland, Vermont 05701-5009
Phone 802-775-9711 Fax 802-775-5473
mary.zigman@rcpcc.org

2019-2020 Annual Report

The Rutland County Parent Child Center (RCPCC) is a private, community based, non-profit organization dedicated to supporting and meeting the needs of children and families throughout Rutland County. RCPCC's mission is "To nurture children and families through supportive, positive, educational experiences that enhance their success in our community". RCPCC provides all services at no cost, with the exception of childcare, which is minimal for lower income families.

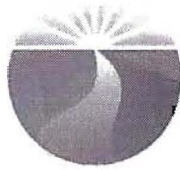
We provide early childhood education services at childcare centers in Brandon and Rutland City. Additionally, the RCPCC provides family centered services to families and children birth to five years, such as:

- Literacy based playgroups
- Early Intervention programs for children birth to three years old with developmental delays
- A teen parent program that enables young parents to complete their high school education
- Support for young families on public assistance to become independent
- Parent education classes and referral services
- Transitional housing for pregnant and parenting teens (POISE)
- A short-term proactive and preventative program that provides support for families at risk of DCF involvement (VCFCR-Vermont Children and Families Community Response)

Some of these programs serve families of all socio-economic levels but, as a priority, RCPCC seeks out those in need to bring these services into their homes and communities. The Rutland County Parent Child Center is requesting funds in the amount \$500.00 of from Proctor in order to continue the RCPCC's efforts to support families and young children in your community. Please contact me if you have any questions or need further information. Thank you for considering our request.

Sincerely,


Mary Zigman
Executive Director



Community Care Network Rutland Mental Health Services

In the year 2018, 28 towns in Rutland County supported the work of Rutland Mental Health Services through town giving. Our agency is committed to providing quality services regardless of an individual's ability to pay. The generous support of towns such as the Town of Proctor assures that quality services are available for their families, friends and neighbors. Services provided to town residents include:

- Individual Counseling for Children, Adults and Families
- Substance Abuse Treatment Services
- Emergency/Crisis Services
- Developmental Disability Services

During fiscal year 2018, Rutland Mental Health Services provided 7,560 hours of services to 76 Proctor residents. We value our partnership with the Town of Proctor in providing these much needed services and thank you for your continued support.

Dick Courcelle

Chief Executive Officer
Rutland Mental Health Services, Inc.

**THE VERMONT CENTER FOR INDEPENDENT LIVING
TOWN OF PROCTOR
SUMMARY REPORT**

Request Amount: \$250.00

Since 1979, The Vermont Center for Independent Living (VCIL) has been teaching people with disabilities and the Deaf how to gain more control over their lives and how to access tools and services to live more independently. VCIL employees (85% of whom have a disability) conduct public education, outreach, individual advocacy and systems change advocacy to help promote the full inclusion of people with disabilities into community life.

In FY'18 (10/2017-9/2018) VCIL responded to over **3,700** requests from individuals, agencies and community groups for information, referral and assistance and program services for individuals living with a disability. VCIL Peer Advocate Counselors (PACs) provided one-on-one peer counseling to **315** individuals to help increase their independent living skills and **11** peers were served by the AgrAbility program. VCIL's Home Access Program (HAP) assisted **149** households with information on technical assistance and/or alternative funding for modifications; **83** of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided **87** individuals with information on assistive technology; **45** of these individuals received funding to obtain adaptive equipment. **532** individuals had meals delivered through our Meals on Wheels (MOW) program for individuals with disabilities under the age of 60. We are also home to the Vermont Telecommunications Equipment Distribution Program (VTEDP) which served **41** people and provided **33** peers with adaptive telecommunications enabling low-income Deaf, Deaf-blind, Hard of Hearing and individuals with disabilities to communicate by telephone.

VCIL's central office is located in downtown Montpelier and we have five branch offices in Bennington, Chittenden, Lamoille, Rutland and Windham Counties. Our Peer Advocate Counselors and services are available to people with disabilities throughout Vermont. Our Windham County office also houses the Vermont Interpreter Referral Service (VIRS) (previously under the VT Center for the Deaf and Hard of Hearing) and provides statewide interpreter referral services for sign language, spoken English and CART services for assignments in medical, legal, mental health, employment, educational, civil and recreational settings.

During FY '18, **5** residents of **Proctor** received services from the following programs:

- Meals on Wheels (MOW)
(\$**2,500.00** spent on meals for residents)
- Peer Advocate Counseling Program (PAC)
- Information Referral and Assistance (I,R&A)

To learn more about VCIL, please call VCIL's toll-free I-Line at:
1-800-639-1522, or, visit our web site at **www.vcil.org**.

THE
MENTOR
CONNECTOR

Proctor Select Board
Chairman, Bruce Baccei
Proctor, VT

PO BOX 1617
Rutland, VT 05701
802.775.3434
MentorConnector.com

RECEIVED

OCT 29 2018

October 22, 2018

Dear Chairman Baccei,

Proctor Allocation Request: \$1,500 to continue to guide the youth of Proctor with caring and highly trained mentors.

Sasha started Champlain College this year with a full scholarship. "There is no way I would be in college today if it wasn't for my mentor."—Sasha, matched for 9 years.

Throughout the past 13 years, The Mentor Connector has matched over 1,000 vulnerable Rutland County youth with highly trained and supported mentors. 95% of our youth are living in poverty, 80% suffer from family instability and a most are affected by violence and/or addiction. Without additional resources most of these youth would end up continuing the cycle of addiction and poverty they are living in. However, the narrative changes when matched with a mentor.

Our highly skilled mentors use fun, teachable moments to transform each youth's life narrative. Every day we see the transformation from instability to hope. Each one-on-one mentor match uses an individualized program to enhance social-emotional, academic, and workforce development skills. This combination establishes goals and builds a network of support around each youth that remains a stable part of the youth's life.

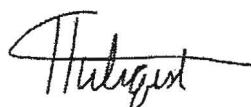
To be successful with each mentor match, we conduct extensive background checks, in-depth training, and ongoing support. This grouping has proven effective at creating matches that last for years. In fact, many of our mentor matches have lasted over five years with some lasting as long as ten years, building on the evidence that the longer the match, the more beneficial the relationship.

But we can't do it alone. We actively work with many community members, businesses, local organizations, banks, and schools to advocate for and support mentoring.

I would like to thank Proctor for its support for mentoring last year. Your aid provided mentoring services to 18 vulnerable youth in Proctor. Would you consider continuing this support with a gift of \$1500 in FY 2020?

Together, we can continue to inspire **Rutland County youth.**

Warmly,



Chris Hultquist
Executive Director

HAVING FUN CHANGES LIVES

Report to the Citizens of Proctor

This report describes the services that the Southwestern Vermont Council on Aging (SVCOA) provided to elders in Proctor in 2018:

Senior Meals:

The Council helped provide 3,502 meals that were delivered to the homes of 23 elders in your community. This service is often called "Meals on Wheels." In addition, 25 Proctor elders came together at a luncheon site in your area to enjoy a nutritious meal and the company of others; 628 meals were provided.

Case Management Assistance:

SVCOA case management staff helped 20 elders in your community. Case managers meet with an elder privately in the elder's home or at another agreed upon location and assess the elder's situation. They will work with the elder to identify needs and talk about possible services available to address those needs. If the elder desires, the case manager will link the client to appropriate services, coordinate and monitor services as necessary, and provide information and assistance to caregivers. Case managers also help elders connect with in-home assistance programs, including a program called Choices for Care. This program is especially helpful to frail elders facing long term care placement who still wish to remain at home.

Other Services and Support:

1) "Senior HelpLine" assistance at 1-800-642-5119. Our Senior HelpLine staff provide telephone support to elders and others who need information on available programs and community resources; 2) Medicare and health benefit counseling information and assistance through our State Health Insurance Program; 3) Legal service assistance through the Vermont Senior Citizens Law Project; 4) Information about elder issues and opportunities via various agency articles and publications; 5) Nutrition education and counseling services provided by SVCOA's Registered Dietician; 6) Senior Companion support for frail, homebound elders; 7) Outreach services to elders dealing with mental health issues through our Elder Care Clinician. This service is provided in cooperation with Rutland County Mental Health; 8) Transportation assistance; 9) Caregiver support, information and respite to family members and others who are providing much needed help to elders in need of assistance; 10) Money Management programs that offer either a volunteer bill payer or representative payee services to elders and younger disabled individuals.

Pittsford Food Shelf Report

2018 was a busy year.

Run strictly by donations and volunteers, we were able to meet the needs of our clients. This year we received 48483.5 Lbs of food from the Vermont Food Bank to include, USDA Food Programs, Coop Buying, produce, donated food to the Vermont bank, turkeys etc. This is not including all the local food drives to include the annual Postal Food Drive, produce from Woods Market and the community, Vermont Country Store, Paneras donated bread on a regular basis. We are truly blessed.

Serving Pittsford, Proctor, Florence and Chittenden residents and working with the local schools helping hungry kids. We work closely with the school nurses and try to meet the needs of the kids. We try to provide healthy food choices like pop corn, canned fruit, breakfast bars, applesauce, cereals, nuts, crackers and peanut butter, pudding, soups to list a few of the items. We try to stay away from chips , candy and cookies.

We also work with local schools, churches and communities to provide education about the Food Shelf, giving tours and working with the kids of the community

We receive Christmas Gifts from RSVP to help our clients with their holidays.

March and April 2019 we will be running our annual fund drive. If we meet our goal then we won't need to have any other major fundraisers for the year. Its never too late to donate, the need is always there.

Periodically we will do a survey with our clients to see how we are doing or what we can do better or differently. Based on those comments we will make changes if need be. To date we have received very positive comments from a grateful clientele.

If at any time you have questions, comments or would like a tour of the Food Shelf, call Robin at 483-2967 or 558-5768

Thank you to all who donated in what ever form, time, talent, money, food, veggies etc. We couldn't do what we do without your support. Thank you Again.

Robin Rowe, Director

NewStory Center Annual Report 2018

For 39 years NewStory Center has been the single agency in Rutland County supporting survivors of domestic and sexual violence by working to end the cycle of violence through support, education, prevention, and collaboration.

During FY18, NewStory Center served 784 women, men, and children through direct services such as emergency shelter, medical advocacy, legal advocacy, case management, clinical services, and the 24/7 crisis hotline. Additionally, we provide training and technical assistance to our community partners, including local law enforcement, to ensure a more effective community response to domestic and sexual violence.

The Board and Staff of NewStory Center thank the voters of Proctor for their support of our agency. Thanks to you, we are able to continue to provide comprehensive services for survivors of domestic violence and sexual assault from your town.

REQUEST

NewStory Center is requesting the sum of \$220, to be voted on at the town meeting in March 2019, to support victims in Rutland County. We are very thankful for the help that the people of Proctor have given us in the past, and would be very grateful for your continued support of our mission. We provided services for **10 residents of Proctor** this past year. As our services are confidential, in some cases we might not be informed as to where our clients live.

NewStory Center, Inc.

P.O. Box 313, Rutland, VT 05702 • www.nscvt.org

Crisis: (802) 775-3232 • Office: (802) 775-6788 • Fax: (802) 747-0470

FY2018 RUTLAND CONSERVATION DISTRICT (RNRCD) REPORT

A sample of the activities the District was involved in during 2017/2018:

Education:

Vermont Envirothon - The District promotes this program through visits to area high school science departments to encourage participation. Teams of students are challenged to answer questions about conservation issues, and scores are calculated to determine the winning team. The District sponsored three teams from two high schools in the 2018 statewide competition.

Conservation Field Day/Science at the Hatchery - The District organizes this event at the Dwight D. Eisenhower National Fish Hatchery in Chittenden for local elementary schools. Topics that students learn about include: stream ecology, forests and tree identification, fish shocking and identification, soils and the different fish species raised at the hatchery and their life cycles.

Real Estate Professionals Continuing Education - The District coordinated this course approved by the VT Real Estate Commission. Attendees received credits learning about Septic Systems and Vermont's Shoreland Protection Act.

Organization:

RNRCD Annual Meeting - The Annual Meeting was held on May 14, 2018 in Clarendon. Kathy Beland, Consulting Forester and Kathleen Wanner, Executive Director of Vermont Tree Farm Program and Vermont Woodlands Association, provided a presentation regarding the Woods, Wildlife and Warblers program. This presentation featured the benefits to wildlife of a timber harvest. Russell Reay and Peg Andrews received awards for their years of dedication to the RNRCD Board.

Local Work Group - District Supervisors participate in Local Work Group meetings to assist USDA in setting local priorities for Cost Share Programs administered by the Natural Resources Conservation Service (NRCS).

Programs:

Land Treatment Planning - The District works with a Land Treatment Planner providing technical assistance to farmers for the development of Comprehensive Nutrient Management Plans.

Portable Skidder Bridges - Two portable skidder bridges are available for rent to loggers and foresters. These bridges reduce stream disturbance, minimizing the potential for erosion and sedimentation.

Outreach:

Website - Please visit our website: <https://www.vacd.org/conservation-districts/rutland> for more information about District projects and programs.

Watershed Planning for the Otter Creek and its Tributaries:

With funding through grant sources, the District completed or is developing:

- Green stormwater practices at Rutland Town School. The Town's Highway Crew installed two rain gardens, rock swales and an infiltration trench.
- Green stormwater practices at Rotary Park in Rutland City, Rutland High School and Stafford Technical Center and publicly owned property on Easterly Avenue in the City of Rutland.
- Stormwater Master Plans in the Town of Wallingford and for the Moon Brook in the City of Rutland.
- A project to remove a berm and acquire easements in the Cold River Watershed in the Town of Clarendon, which will serve to restore floodplain function.
- Several workshops for farmers to expand awareness in programs designed to improve water quality and provide information regarding Required Agricultural Practices (RAP's).
- Broader services to landowners and the public to ensure participation in the development of the tactical basin plan for the Otter Creek.
- A stream equilibrium restoration and erosion reduction project in a historically altered reach of the Homer Stone Brook, a tributary to the Otter Creek in Wallingford.
- Water Quality Monitoring during the Summer of 2018 at eleven sites. Nine sites in the City of Rutland, one site in the Town of Pittsford and one site in the Town Chittenden. The District is interested in expanding this program for 2019 and is looking for additional volunteers to collect water samples.

For further information or to be added to our mailing list or list of volunteers, please contact Nanci McGuire at 802-775-8034 ext. 117 or nanci.mcguire@vt.nacdnet.net. You can also visit us at the USDA Service Center at 170 South Main Street in Rutland.



ANNUAL REPORT TO
The Town of Proctor

2018

The Rutland County Humane Society is dedicated to advocating for and working towards a responsible and humane community. We provide shelter and adoption opportunities for pets who are homeless and promote animal welfare through community programs that benefit both animals and people.

RCHS Rutland County works with law enforcement to provide relief for victims of animal neglect and abuse. We provide information and referral services to people dealing with animal issues.

The RCHS shelter is the largest program of the agency, taking in more than 1,320 animals in 2018.

Our agency is funded through fees for service, town funding, donations and special events. We thank those who support our operations. We only save lives with your help.

In 2018, the Rutland County Humane Society took in 36 animals from Proctor.

Please call us at 483-9171 or visit our website at RCHSVT.org if you would like more information about the Rutland County Humane Society.

February 4, 2019

Board of Directors

John Berryhill
Co-President

Richard Malley
Co-President

Jeff Manney
Secretary

Paul Brown
Board Member

Caprice Hover
Board Member

John Russell
Board Member

Eric Solsaa,
Board Member

Bill Vien
Board Member

Shaun Williams
Board Member

Diane Alberts
*Administrative
Coordinator*

Gordon Cheyne
Project Manager

Al Williams
Site Supervisor

Stan Wilbur
Town of Proctor
45 Main Street
Proctor, VT 05765

Reference: Appropriation Community Reports

Dear Stan,

Habitat for Humanity is a global non-profit organization dedicated to eradicate poverty by providing families in need with safe and affordable housing solutions. Habitat for Humanity's vision is a world where everyone has a decent place to live. Habitat's work is anchored on the conviction that safe and affordable housing provides a critical foundation for breaking the cycle of poverty. *Our mission is to "Transform people's lives and our community by creating affordable and decent housing, lifting up one household at a time."*

We have accomplished a lot this year. We completed a new single-family home on Cleveland Avenue in Rutland City. We started a new home on Griswold Drive in Stone Gate in Rutland City. Both the houses on Cleveland Avenue and Griswold Drive were designed by a retired Rutland area architect, John Berryhill. John designed each home to fit into the neighborhood. We expect that the family, a single-mom with two children, will move into their new home on Griswold Drive in April or May of this year.

We also completed several critical home repair projects. We are currently looking for someone to live in the next home we will build at 120 Crescent Street in Rutland City. We would be very pleased if a Proctor resident applied for that home.

We are an organization that retains the services of one person who responds to email and phone messages. Other than that, we are all volunteer organization. We hire contractors from time to time depending on our need for expertise that is beyond that of our volunteers. It costs us approximately \$150,000 to build one home, to complete critical repairs on several homes, and to pay for minimal

administrative expenses (mailings, internet, ink etc.) We welcome all volunteers for administrative and construction activities.

All of us at Habitat for Humanity of Rutland County appreciate Proctor's generous appropriation of 50 cents for each registered voter for this year and hope to continue our same relationship with the Town of Proctor in the coming years.

Respectfully Submitted,

Richard Malley, Co-President

Copy: Paul Brown, Proctor Resident and Member,
Board of Directors, Habitat for Humanity

TOWN OF PROCTOR, VERMONT

AUDIT REPORT

JUNE 30, 2018

TOWN OF PROCTOR, VERMONT
AUDIT REPORT
TABLE OF CONTENTS
JUNE 30, 2018

	<u>Page #</u>
Independent Auditor's Report	1-3
Basic Financial Statements:	
Statement of Net Position	Exhibit A 4
Statement of Activities	Exhibit B 5
Governmental Funds:	
Balance Sheet	Exhibit C 6
Statement of Revenues, Expenditures and Changes in Fund Balances	Exhibit D 7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	Exhibit E 8
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	Exhibit F 9-14
Proprietary Funds:	
Statement of Fund Net Position	Exhibit G 15
Statement of Revenues, Expenses and Changes in Fund Net Position	Exhibit H 16
Statement of Cash Flows	Exhibit I 17
Notes to the Financial Statements	18-34

TOWN OF PROCTOR, VERMONT
AUDIT REPORT
TABLE OF CONTENTS
JUNE 30, 2018

	<u>Page #</u>
Other Information:	
Combining Balance Sheet - Non-Major Governmental Funds	Schedule 1 35
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Non-Major Governmental Funds	Schedule 2 36
Combining Balance Sheet - Non-Major Special Revenue Funds	Schedule 3 37
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Non-Major Special Revenue Funds	Schedule 4 38
Combining Balance Sheet - Non-Major Capital Projects Funds	Schedule 5 39
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Non-Major Capital Projects Funds	Schedule 6 40
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"	41-42
Schedule of Findings and Deficiencies in Internal Control	43
Response to Deficiencies in Internal Control	

Sullivan, Powers & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. #92-000180

Independent Auditor's Report

Selectboard
Town of Proctor, Vermont
45 Main Street
Proctor, Vermont 05765

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Proctor, Vermont, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Proctor, Vermont's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Members of The American Institute and Vermont Society of Certified Public Accountants

(1)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town of Proctor, Vermont's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Proctor, Vermont's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Proctor, Vermont as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Proctor, Vermont's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by “Government Auditing Standards”

In accordance with “Government Auditing Standards”, we have also issued our report dated November 14, 2018 on our consideration of the Town of Proctor, Vermont’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with “Government Auditing Standards” in considering the Town of Proctor, Vermont’s internal control over financial reporting and compliance.

November 14, 2018
Montpelier, Vermont
VT Lic. #92-000180

Sullivan, Powers & Company

TOWN OF PROCTOR, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2018

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 1,122,990	\$ 379,427	\$ 1,502,417
Investments	204,757	0	204,757
Receivables (Net of Allowance for Uncollectibles)	253,678	177,684	431,362
Internal Balances	(40,234)	40,234	0
Capital Assets:			
Land	102,780	497,524	600,304
Construction in Progress	54,740	304,487	359,227
Other Capital Assets, (Net of Accumulated Depreciation)	3,806,829	9,331,787	13,138,616
Total Assets	5,505,540	10,731,143	16,236,683
<u>LIABILITIES</u>			
Accounts Payable	12,505	46,737	59,242
Accrued Payroll and Benefits Payable	12,239	0	12,239
Accrued Interest Payable	0	14,287	14,287
Noncurrent Liabilities:			
Due Within One Year	0	203,914	203,914
Due in More than One Year	0	5,496,386	5,496,386
Total Liabilities	24,744	5,761,324	5,786,068
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Prepaid Property Taxes	759	0	759
Total Deferred Inflows of Resources	759	0	759
<u>NET POSITION</u>			
Net Investment in Capital Assets	3,964,349	4,433,498	8,397,847
Restricted:			
Highways and Streets	413,621	0	413,621
Culture and Recreation	61,609	0	61,609
Cemetery	187,618	0	187,618
Other	16,979	0	16,979
Unrestricted	835,861	536,321	1,372,182
Total Net Position	\$ 5,480,037	\$ 4,969,819	\$ 10,449,856

The accompanying notes are an integral part of this financial statement.

TOWN OF PROCTOR, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Functions/Programs:							
Primary Government:							
Governmental Activities:							
General Government	\$ 520,473	\$ 34,950	\$ 155,601	\$ 0	\$ (329,922)	\$ 0	\$ (329,922)
Public Safety	216,728	8,938	0	0	(207,790)	0	(207,790)
Highways and Streets	466,505	4,493	63,577	0	(398,435)	0	(398,435)
Culture and Recreation	136,439	2,984	20,966	0	(112,489)	0	(112,489)
Solid Waste and Recycling	154,233	0	0	0	(154,233)	0	(154,233)
Cemetery	2,816	609	0	0	(2,207)	0	(2,207)
Total Governmental Activities	1,497,194	51,974	240,144	0	(1,205,076)	0	(1,205,076)
Business-type Activities:							
Water	385,945	364,704	0	110,888	0	89,647	89,647
Sewer	457,467	329,689	0	0	0	(127,778)	(127,778)
Total Business-type Activities	843,412	694,393	0	110,888	0	(38,131)	(38,131)
Total Primary Government	\$ 2,340,606	\$ 746,367	\$ 240,144	\$ 110,888	(1,205,076)	(38,131)	(1,243,207)
General Revenues:							
Property Taxes					1,126,602	0	1,126,602
Interest on Delinquent Taxes					18,722	0	18,722
General State Grants					11,183	0	11,183
Unrestricted Investment Earnings					3,870	571	4,441
Net Logging Revenue					0	9,689	9,689
Gain on Sale of Vehicle					4,874	0	4,874
Insurance Proceeds					4,321	0	4,321
Other Revenues					17,078	6,100	23,178
Total General Revenues					1,186,650	16,360	1,203,010
Change in Net Position					(18,426)	(21,771)	(40,197)
Net Position - July 1, 2017					5,498,463	4,991,590	10,490,053
Net Position - June 30, 2018					\$ 5,480,037	\$ 4,969,819	\$ 10,449,856

The accompanying notes are an integral part of this financial statement.

TOWN OF PROCTOR, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	Non-Major Governmental Funds	Total
<u>ASSETS</u>			
Cash	\$ 467,395	\$ 655,595	\$ 1,122,990
Investments	0	204,757	204,757
Receivables (Net of Allowance for Uncollectibles)	253,678	0	253,678
Due from Other Funds	<u>0</u>	<u>31</u>	<u>31</u>
Total Assets	\$ <u>721,073</u>	\$ <u>860,383</u>	\$ <u>1,581,456</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 12,505	\$ 0	\$ 12,505
Accrued Payroll and Benefits Payable	12,239	0	12,239
Due to Other Funds	<u>39,803</u>	<u>462</u>	<u>40,265</u>
Total Liabilities	<u>64,547</u>	<u>462</u>	<u>65,009</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Prepaid Property Taxes	759	0	759
Unavailable Property Taxes and Interest	<u>171,100</u>	<u>0</u>	<u>171,100</u>
Total Deferred Inflows of Resources	<u>171,859</u>	<u>0</u>	<u>171,859</u>
<u>FUND BALANCES</u>			
Restricted	160,181	519,646	679,827
Committed	0	286,010	286,010
Assigned	0	54,265	54,265
Unassigned	<u>324,486</u>	<u>0</u>	<u>324,486</u>
Total Fund Balances	<u>484,667</u>	<u>859,921</u>	1,344,588
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>721,073</u>	\$ <u>860,383</u>	
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:			
Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.			3,964,349
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.			<u>171,100</u>
Net Position of Governmental Activities			\$ <u>5,480,037</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF PROCTOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Non-Major Governmental Funds	Total
Revenues:			
Property Taxes	\$ 1,115,002	\$ 0	\$ 1,115,002
Interest on Delinquent Taxes	18,722	0	18,722
Intergovernmental	223,008	7,353	230,361
Charges for Services	40,913	500	41,413
Permits, Licenses and Fees	18,796	1,064	19,860
Fines and Forfeits	7,273	0	7,273
Investment Income	77	3,793	3,870
Donations	0	20,966	20,966
Other	17,078	1,774	18,852
Total Revenues	<u>1,440,869</u>	<u>35,450</u>	<u>1,476,319</u>
Expenditures:			
General Government	510,338	21,088	531,426
Public Safety	152,569	1,425	153,994
Highways and Streets	347,703	545	348,248
Culture and Recreation	114,281	17,213	131,494
Solid Waste and Recycling	154,233	0	154,233
Cemetery	0	2,816	2,816
Capital Outlay:			
Highways and Streets	151,319	91,388	242,707
Culture and Recreation	2,232	0	2,232
Total Expenditures	<u>1,432,675</u>	<u>134,475</u>	<u>1,567,150</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>8,194</u>	<u>(99,025)</u>	<u>(90,831)</u>
Other Financing Sources/(Uses):			
Proceeds from Sale of Vehicle	0	4,874	4,874
Insurance Proceeds	4,321	0	4,321
Transfers In	0	113,400	113,400
Transfers Out	(113,400)	0	(113,400)
Total Other Financing Sources/(Uses)	<u>(109,079)</u>	<u>118,274</u>	<u>9,195</u>
Net Change in Fund Balances	(100,885)	19,249	(81,636)
Fund Balances - July 1, 2017	<u>585,552</u>	<u>840,672</u>	<u>1,426,224</u>
Fund Balances - June 30, 2018	<u>\$ 484,667</u>	<u>\$ 859,921</u>	<u>\$ 1,344,588</u>

The accompanying notes are an integral part of this financial statement.

(7)

TOWN OF PROCTOR, VERMONT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2018

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total government funds (Exhibit D)	\$ (81,636)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$244,939) is allocated over their estimated useful lives and reported as depreciation expense (\$193,329). This is the amount by which capital outlays exceeded depreciation in the current period.	51,610
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	<u>11,600</u>
Change in net position of governmental activities (Exhibit B)	<u>\$ (18,426)</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF PROCTOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Property Taxes	\$ 1,119,790	\$ 1,115,002	\$ (4,788)
Interest on Delinquent Taxes	9,000	18,722	9,722
Current Use	10,623	10,623	0
Education Billing Fee Retained	0	3,424	3,424
Recording Fees	14,000	14,069	69
Beverage Licenses	150	115	(35)
Dog Licenses	700	875	175
Zoning Permits	700	225	(475)
Cemetery	650	650	0
School District Administrative Fee	14,000	14,000	0
Water Administrative Fee	9,173	9,173	0
Sewer Administrative Fee	9,173	9,173	0
Sale of Metal Waste	100	0	(100)
Curbside Fees	500	528	28
Minnie Proctor Pool	2,000	1,924	(76)
Pool Pass	1,000	1,060	60
Local Ordinance Fines	9,000	7,273	(1,727)
Interest Earned	100	77	(23)
State Highway Aid	63,668	63,577	(91)
Sale of Labor and Trucking	3,000	3,000	0
Sale of Highway Supplies	3,500	564	(2,936)
VCDP Museum Grant Income	0	148,248	148,248
Railroad Tax	0	560	560
Highway Charges	0	929	929
Solar Credits	12,000	12,886	886
Insurance Proceeds	0	4,321	4,321
Other	0	4,192	4,192
Total Revenues	1,282,827	1,445,190	162,363
Expenditures:			
Administration:			
Selectboard	10,500	10,500	0
Direct Labor	61,301	61,286	15
Retirement	2,969	3,493	(524)
Health & Accident Insurance	3,029	3,343	(314)
FICA	5,493	5,542	(49)
Workers' Compensation	387	418	(31)
Unemployment Insurance	223	124	99
Dues	150	85	65
Fees/Travel	550	878	(328)
Publications	125	95	30
Office Supplies	1,400	1,695	(295)
Postage	200	0	200
Advertising	1,500	1,100	400
Marketing and Promotions	800	80	720
Miscellaneous	350	694	(344)
Total Administration	88,977	89,333	(356)

The accompanying notes are an integral part of this financial statement.

(9)

TOWN OF PROCTOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Clerk and Treasurer:			
Direct Labor	\$ 87,148	\$ 86,570	\$ 578
Direct Labor Overtime	509	1,161	(652)
Health & Accident Insurance	27,742	28,202	(460)
Retirement	4,264	3,007	1,257
FICA	6,767	6,515	252
Workers' Compensation	397	491	(94)
Unemployment Insurance	127	82	45
Fees/Travel	800	60	740
Computer Services	3,895	2,626	1,269
Office Supplies	3,140	3,074	66
Postage	3,000	2,457	543
Advertising	200	0	200
Town Report and Budget	3,975	3,184	791
Dog Expense	200	150	50
Miscellaneous	500	281	219
Total Town Clerk and Treasurer	142,664	137,860	4,804
Listers:			
Telephone	450	799	(349)
Office Supplies	206	543	(337)
Postage	200	34	166
Professional Services	14,200	19,005	(4,805)
Total Listers	15,056	20,381	(5,325)
Elections:	2,000	1,750	250
Professional Services:			
Tax Collector FICA	800	283	517
Audit	21,000	13,534	7,466
Legal	6,000	9,729	(3,729)
Miscellaneous	500	0	500
Total Professional Services	28,300	23,546	4,754
Municipal Building:			
Heat	2,500	2,162	338
Electricity	1,773	1,353	420
Telephone	1,440	2,542	(1,102)
Internet Service	960	1,254	(294)
Website Hosting	875	468	407
Repairs and Improvements	0	122	(122)
Building Maintenance	0	893	(893)
Equipment Maintenance	0	1,510	(1,510)
Miscellaneous	0	740	(740)
Equipment Replacement	2,500	2,500	0
Total Municipal Building	10,048	13,544	(3,496)

The accompanying notes are an integral part of this financial statement.

TOWN OF PROCTOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Variance Favorable/ (Unfavorable)
Boards and Agencies:			
Planning Commission	\$ 2,280	\$ 1,725	\$ 555
FICA	250	280	(30)
Operating Expenses	400	137	263
Advertising	500	119	381
Zoning Administrator Expenses	275	0	275
Rutland Regional Planning	250	0	250
Economic Development	0	364	(364)
VCDP Museum Grant Expense	0	148,733	(148,733)
Planning Grant Expense	12,000	0	12,000
Bike Path Study Grant Expense	0	2,235	(2,235)
Total Boards and Agencies	15,955	153,593	(137,638)
General Insurance:			
Employer Practices Liability	3,845	3,113	732
Property & Casualty	10,891	7,609	3,282
Public Official Liability	5,027	4,130	897
Special Events	0	618	(618)
Total General Insurance	19,763	15,470	4,293
Solid Waste Disposal:			
Transfer Station	3,000	9,128	(6,128)
Curbside Garbage	109,627	109,559	68
Curbside Recycling	35,635	35,546	89
Total Solid Waste Disposal	148,262	154,233	(5,971)
Street Lights:	33,479	26,232	7,247
Fire Department:			
Direct Labor	10,000	10,000	0
FICA	765	765	0
Workers' Compensation	2,650	2,662	(12)
Heat	3,000	1,766	1,234
Electricity	3,752	3,644	108
Telephone	900	693	207
Diesel, Gas & Oil	1,750	1,758	(8)
Vehicle Expenses/Repairs	6,500	21,653	(15,153)
Emergency Generator Fuel	250	0	250
General Insurance	12,339	11,918	421
Dues/Subscriptions/Travel	850	979	(129)
Training	1,000	405	595
Information Technology	1,000	895	105
Operating Supplies	2,000	545	1,455
Protective Equipment	2,500	2,375	125
Small Tools and Equipment	4,000	3,888	112
Communications	4,500	3,716	784
Hepatitis Vaccine	400	0	400
Buildings Improvements/Repairs	5,000	3,087	1,913
Machinery and Equipment/Repairs	6,900	5,956	944

The accompanying notes are an integral part of this financial statement.

(11)

TOWN OF PROCTOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Variance Favorable/ (Unfavorable)
Fire Department/(Cont'd):			
Equipment Reserve	\$ 65,000	\$ 65,000	\$ 0
Protective Equipment Reserve	5,000	5,000	0
Building Reserve	5,000	5,000	0
Total Fire Department	145,056	151,705	(6,649)
Police:			
Contract Services	66,623	67,642	(1,019)
Town Health Officer	250	250	0
FICA	19	0	19
Traffic Lights Electricity	1,135	1,008	127
Traffic Lights Maintenance	500	0	500
Total Police	68,527	68,900	(373)
Swimming Pool:			
Direct Labor	23,220	16,860	6,360
FICA	1,776	1,162	614
Workers' Compensation	1,283	1,945	(662)
Unemployment Insurance	78	47	31
Electricity	766	333	433
Telephone	180	358	(178)
General Insurance	1,132	790	342
Contract Services - Mowing	600	0	600
Operating Supplies	500	62	438
Monitoring Tests	300	475	(175)
Building Improvements/Repairs	1,100	2,236	(1,136)
Advertising	200	0	200
Equipment Purchase	200	0	200
Uniforms	300	256	44
Training	2,000	960	1,040
Red Cross Association Dues	200	0	200
Miscellaneous	500	200	300
Total Swimming Pool	34,335	25,684	8,651
Skating Rink:			
Direct Labor	9,000	9,000	0
FICA	689	689	0
Workers' Compensation	526	720	(194)
Unemployment Insurance	98	32	66
Heat	1,275	839	436
Electricity	706	630	76
Telephone	180	358	(178)
General Insurance	1,601	1,216	385
Operating Supplies	400	362	38
Vehicle Expenses/Repairs	300	0	300
Building Improvements/Repairs	500	1,294	(794)
Skating Equipment	600	18	582
Miscellaneous	500	0	500
Total Skating Rink	16,375	15,158	1,217

The accompanying notes are an integral part of this financial statement.

TOWN OF PROCTOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Variance Favorable/ (Unfavorable)
Parks:			
Parks/Our Yard	\$ 2,500	\$ 2,500	\$ 0
Main Street, Park & Bridge Electricity	3,225	3,157	68
Main Street, Park & Bridge Repairs	1,000	610	390
Youth League Field Electricity	665	401	264
Youth League Field Insurance	526	408	118
Beaver Pond Maintenance	1,000	184	816
Memorial Day Parade	1,000	1,176	(176)
Wreaths	100	0	100
Cemetery Flags	300	0	300
Total Parks	10,316	8,436	1,880
Taxes and Assessments:			
County Tax	9,286	9,190	96
Town Forest Tax	300	313	(13)
Transfer Station Tax	61	63	(2)
Dam Registration Fees	900	900	0
VLCT	2,965	2,965	0
Rutland Regional Planning	925	925	0
Marble Valley Transit	5,000	5,000	0
Regional Ambulance	6,964	6,964	0
Rutland Economic Development	500	500	0
Rutland Region Chamber of Commerce	350	360	(10)
Total Taxes and Assessments	27,251	27,180	71
Special Appropriations:			
Visiting Nurse	3,600	3,600	0
R.S.V.P.	250	250	0
Rutland Mental Health	2,000	2,000	0
Vermont Council on Aging	500	500	0
New Story Center	220	220	0
BROC	1,000	1,000	0
Association of Retarded Citizens	300	300	0
Rutland Conservation District	250	250	0
Neighbor Works of Western Vermont	200	200	0
Vermont Center for Independent Living	250	250	0
Rutland Parent/Child Center	500	500	0
Pittsford Food Shelf	1,000	1,000	0
Proctor Seniors	1,000	1,000	0
The Mentor Connector	1,500	1,500	0
Habitat for Humanity	578	578	0
Total Special Appropriations	13,148	13,148	0
Library:	65,000	65,000	0
Transfer to Marble Bridge Fund:	1,000	1,000	0

The accompanying notes are an integral part of this financial statement.

(13)

TOWN OF PROCTOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Variance Favorable/ (Unfavorable)
Highway:			
Direct Labor	\$ 99,771	\$ 108,023	\$ (8,252)
Direct Labor - Overtime	7,406	15,433	(8,027)
Health & Accident Insurance	39,660	25,678	13,982
Retirement	175	0	175
FICA	8,199	9,046	(847)
Workers' Compensation	13,072	14,966	(1,894)
Unemployment Insurance	431	204	227
Heat	2,000	1,400	600
Electricity	1,200	1,438	(238)
Telephone & Internet	1,740	1,916	(176)
Salt Shed Electricity	905	862	43
Diesel, Gas & Oil	14,250	12,342	1,908
Vehicle Expenses/Repairs	21,000	44,186	(23,186)
General Insurance	16,843	13,290	3,553
Fees/Travel	600	308	292
AIRGAS	300	271	29
Tree Work	4,000	4,810	(810)
Mowing	3,845	10,399	(6,554)
Contract Services	1,000	100	900
Highway Repairs	10,000	8,076	1,924
Highway Improvements	55,000	157,698	(102,698)
Class II Paving	20,000	101	19,899
Uniforms	1,500	2,946	(1,446)
Operating Supplies	2,000	1,819	181
New Small Tools, Equipment	2,500	728	1,772
Salt, Sand, Plow Blades	66,000	53,680	12,320
Salt Shed Lease	1,643	1,686	(43)
Signs	2,000	3,073	(1,073)
Rentals	500	0	500
Miscellaneous Highway	0	1,995	(1,995)
Building Improvements/Repairs	1,000	1,550	(550)
Tools/Equipment Maintenance	1,000	998	2
Equipment Reserve Fund	15,000	15,000	0
Garage Reserve fund	10,000	19,900	(9,900)
Total Highway	424,540	533,922	(109,382)
Total Expenditures	1,310,052	1,546,075	(236,023)
Excess/(Deficiency) of Revenues Over Expenditures	\$ <u>(27,225)</u>	(100,885)	\$ <u>(73,660)</u>
Fund Balance - July 1, 2017		585,552	
Fund Balance - June 30, 2018		\$ <u>484,667</u>	

The accompanying notes are an integral part of this financial statement.

TOWN OF PROCTOR, VERMONT
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2018

	Water Fund	Sewer Fund	Total
<u>ASSETS</u>			
Current Assets:			
Cash	\$ 256,174	\$ 123,253	\$ 379,427
Receivables (Net of Allowance for Uncollectibles)	87,311	90,373	177,684
Due from Other Funds	41,629	0	41,629
Total Current Assets	385,114	213,626	598,740
Noncurrent Assets:			
Land	493,470	4,054	497,524
Construction in Progress	23,048	281,439	304,487
Buildings and Building Improvements	8,000,623	4,206,900	12,207,523
Machinery and Equipment	302,304	2,465,330	2,767,634
Water Lines	74,162	0	74,162
Less: Accumulated Depreciation	(1,597,313)	(4,120,219)	(5,717,532)
Total Noncurrent Assets	7,296,294	2,837,504	10,133,798
Total Assets	\$ 7,681,408	\$ 3,051,130	\$ 10,732,538
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts Payable	\$ 11,911	\$ 34,826	\$ 46,737
Accrued Interest Payable	11,504	2,783	14,287
Due to Other Funds	0	1,395	1,395
General Obligation Bonds Payable - Current Portion	189,345	14,569	203,914
Total Current Liabilities	212,760	53,573	266,333
Noncurrent Liabilities:			
General Obligation Bonds Payable - Noncurrent Portion	5,313,900	182,486	5,496,386
Total Noncurrent Liabilities	5,313,900	182,486	5,496,386
Total Liabilities	5,526,660	236,059	5,762,719
<u>NET POSITION</u>			
Net Investment in Capital Assets	1,793,049	2,640,449	4,433,498
Unrestricted	361,699	174,622	536,321
Total Net Position	2,154,748	2,815,071	4,969,819
Total Liabilities and Net Position	\$ 7,681,408	\$ 3,051,130	\$ 10,732,538

The accompanying notes are an integral part of this financial statement.

TOWN OF PROCTOR, VERMONT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Water Fund	Sewer Fund	Total
Operating Revenues:			
Charges/Rents	\$ 363,401	\$ 329,689	\$ 693,090
Other	<u>1,303</u>	<u>0</u>	<u>1,303</u>
Total Operating Revenues	<u>364,704</u>	<u>329,689</u>	<u>694,393</u>
Operating Expenses:			
Salaries and Benefits	6,541	5,104	11,645
Administrative Fees	9,173	9,173	18,346
Utilities	39,824	90,715	130,539
Supplies	3,912	2,824	6,736
Insurances	4,628	10,328	14,956
Machinery and Equipment	2,364	1,970	4,334
Contract Services	86,498	122,428	208,926
Dues and Fees	9,102	3,953	13,055
Repairs and Maintenance	28,311	34,701	63,012
Chemicals	1,613	13,772	15,385
Depreciation	<u>174,258</u>	<u>158,272</u>	<u>332,530</u>
Total Operating Expenses	<u>366,224</u>	<u>453,240</u>	<u>819,464</u>
Operating Income/(Loss)	<u>(1,520)</u>	<u>(123,551)</u>	<u>(125,071)</u>
Non-Operating Revenues/(Expenses):			
Grant Income - Negative Interest	84,536	0	84,536
Logging Income	42,815	0	42,815
Logging Expenses	(33,126)	0	(33,126)
Other Income	6,100	0	6,100
Investment Income	531	40	571
Interest Expense	<u>(19,721)</u>	<u>(4,227)</u>	<u>(23,948)</u>
Total Non-Operating Revenues/(Expenses)	<u>81,135</u>	<u>(4,187)</u>	<u>76,948</u>
Net Income/(Loss) Before Capital Contributions	79,615	(127,738)	(48,123)
Capital Contributions	<u>26,352</u>	<u>0</u>	<u>26,352</u>
Change in Net Position	105,967	(127,738)	(21,771)
Net Position - July 1, 2017	<u>2,048,781</u>	<u>2,942,809</u>	<u>4,991,590</u>
Net Position - June 30, 2018	<u>\$ 2,154,748</u>	<u>\$ 2,815,071</u>	<u>\$ 4,969,819</u>

The accompanying notes are an integral part of this financial statement.

(16)

TOWN OF PROCTOR, VERMONT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Water Fund	Sewer Fund	Total
Cash Flows From Operating Activities:			
Receipts from Customers and Users	\$ 340,434	\$ 305,411	\$ 645,845
Payments for Goods and Services	(170,300)	(287,050)	(457,350)
Payments for Interfund Services	(9,173)	(9,173)	(18,346)
Payments for Wages and Benefits	(6,541)	(5,104)	(11,645)
Net Cash Provided by Operating Activities	<u>154,420</u>	<u>4,084</u>	<u>158,504</u>
Cash Flows From Noncapital Financing Activities:			
Decrease/(Increase) in Due from Other Funds	(41,091)	0	(41,091)
(Decrease)/Increase in Due to Other Funds	0	(2,530)	(2,530)
Net Logging Revenue	9,689	0	9,689
Other Income	6,100	0	6,100
Net Cash Provided/(Used) by Noncapital Financing Activities	<u>(25,302)</u>	<u>(2,530)</u>	<u>(27,832)</u>
Cash Flows From Capital and Related Financing Activities:			
Proceeds from General Obligation Bonds Payable	19,043	0	19,043
Acquisition and Construction of Capital Assets	(67,360)	(262,648)	(330,008)
Principal Paid on General Obligation Bonds Payable	(187,805)	(14,283)	(202,088)
Interest Paid on General Obligation Bonds Payable	(19,721)	(4,227)	(23,948)
Net Cash Provided/(Used) by Capital and Related Financing Activities	<u>(255,843)</u>	<u>(281,158)</u>	<u>(537,001)</u>
Cash Flows From Investing Activities:			
Receipt of Interest and Dividends	531	40	571
Net Cash Provided by Investing Activities	<u>531</u>	<u>40</u>	<u>571</u>
Net Increase/(Decrease) in Cash	(126,194)	(279,564)	(405,758)
Cash - July 1, 2017	<u>382,368</u>	<u>402,817</u>	<u>785,185</u>
Cash - June 30, 2018	<u>\$ 256,174</u>	<u>\$ 123,253</u>	<u>\$ 379,427</u>
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by Operating Activities:			
Operating Income/(Loss)	\$ (1,520)	\$ (123,551)	\$ (125,071)
Depreciation	174,258	158,272	332,530
(Increase)/Decrease in Receivables	(24,270)	(24,278)	(48,548)
Increase/(Decrease) in Accounts Payable	5,952	(6,359)	(407)
Net Cash Provided by Operating Activities	<u>\$ 154,420</u>	<u>\$ 4,084</u>	<u>\$ 158,504</u>

The Water Fund recognized a forgiveness of debt as a result of negative interest on two loans in the amount of \$84,536 from the State of Vermont.

The Water Fund recognized a forgiveness of debt from the State of Vermont in the amounts of \$26,352.

There was \$27,791 of capital acquisitions in the Sewer Fund included in accounts payable at June 30, 2018.

The Sewer Fund disposed of capital assets with a cost and accumulated depreciation of \$206,520.

The accompanying notes are an integral part of this financial statement. (17)

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

The Town of Proctor, Vermont, (herein the "Town") operates under a Selectboard/Manager form of government and provides the following services: public safety, highways and streets, sanitation, health and social services, culture and recreation, community/economic development, public improvements, planning and zoning, water, sewer and general administrative services.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted by the Town of Proctor, Vermont conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

A. The Financial Reporting Entity

This report includes all of the activity of the Town of Proctor, Vermont. The financial reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Town.

B. Basis of Presentation

The accounts of the Town are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Town include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of Town as a whole and present a longer-term view of the Town's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Town and present a shorter-term view of how operations were financed and what remains available for future spending.

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the Town. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of activities between funds. These statements distinguish between the governmental and business-type activities of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities and for each segment of the Town's business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular program or function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds.

The Town reports on the following major governmental fund:

General Fund – This is the Town's main operating fund. It accounts for all financial resources of the Town except those accounted for in another fund.

The Town reports on the following major enterprise funds:

Water Fund – This fund accounts for the operations of the Water Department.

Sewer Fund – This fund accounts for the operations of the Sewer Department.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

C. Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net position). Equity (i.e., total net position) is segregated into net investment in capital assets; restricted net position; and unrestricted net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are generally reported on their balance sheets. Their reported fund balances (net current position) are considered a measure of available spendable resources, and are segregated into nonspendable; restricted; committed; assigned and unassigned amounts. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers all revenues reported in governmental funds to be available if the revenues are collected within sixty (60) days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and sales of capital assets are reported as other financing sources.

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

E. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows and inflows of resources and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Equity

1. Cash

Cash balances of most Town funds are deposited with and invested by the Town Treasurer. The Town considers all short-term investments of ninety (90) days or less to be cash equivalents.

2. Investments

The Town invests in investments as allowed by State statutes. Investments with readily determinable fair values are reported at fair value on the balance sheet. Unrealized gains and losses are included in revenue.

3. Receivables

Receivables are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgment of management and a review of the current status of existing receivables.

4. Internal Balances

Activity between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as "advances to/from other funds". All other outstanding balances between funds are reported as "due from/to other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

5. Inventories and Prepaid Expenses

Inventory quantities are determined by physical count and are valued at the lower of cost or market.

Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid expenses.

Reported inventories and prepaid expenses of governmental funds in the fund financial statements are offset by a nonspendable fund balance as they are not in spendable form.

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, "deferred outflows of resources", represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, "deferred inflows of resources", represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

7. Capital Assets

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated acquisition value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. Interest incurred during the construction phase for proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of any interest earned on the invested proceeds during the same period. Interest is not capitalized during the construction phase of capital assets used in governmental activities. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Infrastructure assets are reported starting with the fiscal year ended June 30, 2004. The Town has elected to not report major general infrastructure assets retroactively.

Capital assets reported in the government-wide and proprietary fund financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight-line method of calculating depreciation.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

	Capitalization Threshold	Estimated Service Life
Land	\$ 1,000	Not Depreciated
Construction in Progress	1,000	Not Depreciated
Buildings and Building Improvements	5,000	25-50 Years
Vehicles	5,000	4-15 Years
Machinery and Equipment	1,000	5-10 Years
Infrastructure	5,000	30-50 Years
Water Lines	5,000	40 Years
Dredging Costs	5,000	10 Years

Capital assets are not reported in the governmental fund financial statements. Capital outlays in these funds are recorded as expenditures in the year they are incurred.

8. Long-term Liabilities

Long-term liabilities include bonds payable, notes payable and other long-term obligations. Long-term liabilities are reported in the government-wide and proprietary fund financial statements. Governmental fund financial statements do not include any long-term liabilities as those statements use the current financial resources measurement focus and only include current liabilities on their balance sheets.

9. Fund Equity

Fund equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide and proprietary fund financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances of governmental funds are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND AND GOVERNMENT-WIDE STATEMENTS

Governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, whereas government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements as follows:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas government-wide statements report revenues when they are earned. Long-term expense differences arise because governmental funds report expenditures (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

Capital-related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation as an expense. Further, governmental funds report the proceeds from the sale of capital assets as other financing sources, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue or expense.

Long-term debt transaction differences arise because governmental funds report proceeds of long-term debt as other financing sources and principal payments as expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities, respectively.

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The General Fund budget is approved at the annual Town Meeting in March. Any budget changes require voter approval. There were no budget amendments during the year.

B. Budgeted Deficit

The Town budgeted a current year's deficiency of revenues over expenditures in the General Fund in the amount of \$27,225 in order to utilize a portion of the previous year's surplus. This is reflected as a budgeted deficiency of revenues over expenditures in Exhibit F.

C. Excess of Expenditures over Appropriations

For the year ended June 30, 2018, expenditures in the General Fund exceeded appropriations by \$236,023. These over-expenditures were funded by excess revenues and available fund balance.

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town's cash and investments as of June 30, 2018 consisted of the following:

Cash:

Deposits with Financial Institutions	\$1,502,367
Cash on Hand	<u>50</u>
Total Cash	<u>1,502,417</u>

Investments:

Certificates of Deposit	39,262
Mutual Funds – Mixed Holdings	<u>165,495</u>
Total Investments	<u>204,757</u>

Total Cash and Investments	<u>\$1,707,174</u>
----------------------------	--------------------

The Town has five (5) certificates of deposit at various banks ranging from \$4,930 to \$9,980 with interest rates ranging from 1.6% to 2.20%. All certificates of deposit will mature by fiscal year 2021.

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Town does not have any policy to limit the exposure to custodial credit risk. The mutual funds are in the name of the Town and are not exposed to custodial credit risk. The following table shows the custodial credit risk of the Town's cash and certificates of deposits.

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured by FDIC/SIPC	\$ 309,720	\$ 309,720
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution's Agent	<u>1,231,909</u>	<u>1,287,887</u>
Total	<u>\$1,541,629</u>	<u>\$1,597,607</u>

The difference between the book and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	\$1,502,367
Investments – Certificates of Deposit	<u>39,262</u>
Total	<u>\$1,541,629</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have any policy to limit its exposure to interest rate risk. The Town's certificates of deposit are exempt from interest rate risk disclosure. The Town's mutual funds are open-ended and, therefore, are also exempt from interest rate risk disclosure.

Credit Risk

Generally, credit risk that is the risk an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. These organizations look at a number of factors in order to evaluate the risk of an obligation and rate the risk. The rating allows the investor to make informed buying and selling decisions. The Town does not have any policy to limit the exposure to credit risk. The Town's certificates of deposit are exempt from credit risk disclosure. The mutual funds are open-ended and, therefore, are also exempt from credit risk disclosure.

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

Concentration of Credit Risk

Concentration of credit risk is the risk that a large percentage of the Town's investments are held within one security. The Town does not have any limitations on the amount that can be invested in any one issuer. The Town has no investments subject to concentration of credit risk.

B. Receivables

Receivables as of June 30, 2018, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Business-type Activities	Total
Delinquent Taxes Receivable	\$ 189,142	\$ 0	\$ 189,142
Interest Receivable	46,069	0	46,069
Accounts Receivable	8,542	0	8,542
Due from School District	17,625	0	17,625
Billed Services	0	223,684	223,684
Allowance for Doubtful Accounts - Taxes	(7,700)	0	(7,700)
Allowance for Doubtful Accounts - Water/Sewer	0	(46,000)	(46,000)
Total	\$ 253,678	\$ 177,684	\$ 431,362

C. Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 102,780	\$ 0	\$ 0	\$ 102,780
Construction in Progress	43,896	10,844	0	54,740
Total Capital Assets, Not Being Depreciated	146,676	10,844	0	157,520
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	881,866	70,643	0	952,509
Vehicles	924,346	0	86,385	837,961
Machinery and Equipment	962,538	12,133	0	974,671
Infrastructure	3,288,277	151,319	0	3,439,596
Totals	6,057,027	234,095	86,385	6,204,737
Less Accumulated Depreciation for:				
Buildings and Building Improvements	652,909	16,073	0	668,982
Vehicles	257,829	52,664	86,385	224,108
Machinery and Equipment	656,136	45,006	0	701,142
Infrastructure	724,090	79,586	0	803,676
Totals	2,290,964	193,329	86,385	2,397,908
Total Capital Assets, Being Depreciated	3,766,063	40,766	0	3,806,829
Governmental Activities Capital Assets, Net	\$ 3,912,739	\$ 51,610	\$ 0	\$ 3,964,349

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 497,524	\$ 0	\$ 0	\$ 497,524
Construction in Progress	0	304,487	0	304,487
Total Capital Assets, Not Being Depreciated	<u>497,524</u>	<u>304,487</u>	<u>0</u>	<u>802,011</u>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	12,198,523	9,000	0	12,207,523
Machinery and Equipment	2,723,322	44,312	0	2,767,634
Water Lines	74,162	0	0	74,162
Dredging Costs	206,520	0	206,520	0
Totals	<u>15,202,527</u>	<u>53,312</u>	<u>206,520</u>	<u>15,049,319</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	3,366,693	266,029	0	3,632,722
Machinery and Equipment	1,971,959	64,648	0	2,036,607
Water Lines	46,350	1,853	0	48,203
Dredging Costs	206,520	0	206,520	0
Totals	<u>5,591,522</u>	<u>332,530</u>	<u>206,520</u>	<u>5,717,532</u>
Total Capital Assets, Being Depreciated	<u>9,611,005</u>	<u>(279,218)</u>	<u>0</u>	<u>9,331,787</u>
Business-type Activities Capital Assets, Net	<u>\$ 10,108,529</u>	<u>\$ 25,269</u>	<u>\$ 0</u>	<u>\$ 10,133,798</u>

Depreciation was charged as follows:

Governmental Activities:		Business-type Activities:	
General Government	\$ 7,393	Water	\$ 174,258
Public Safety	62,734	Sewer	<u>158,272</u>
Highways and Streets	118,257		
Culture and Recreation	<u>4,945</u>		
Total Depreciation Expense - Governmental Activities	<u>\$ 193,329</u>	Total Depreciation Expense - Business-type Activities	<u>\$ 332,530</u>

D. Interfund Balances and Activity

The composition of interfund balances as of June 30, 2018 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$ 39,803
Non-Major Governmental Funds	31	462
Water Fund	41,629	0
Sewer Fund	<u>0</u>	<u>1,395</u>
Total	<u>\$ 41,660</u>	<u>\$ 41,660</u>

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

Interfund transfers during the year ended June 30, 2018 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Marble Bridge Fund	\$ 1,000	Appropriation
General Fund	Town Office Equipment Fund	2,500	Appropriation
General Fund	Highway Equipment Fund	15,000	Appropriation
General Fund	Fire Department Fund	75,000	Appropriation
General Fund	Highway Garage Fund	10,000	Appropriation
General Fund	Highway Garage Fund	<u>9,900</u>	Fund Capital Project
Total		<u>\$ 113,400</u>	

E. Deferred Inflows of Resources

Deferred inflows of resources in the General Fund consists of \$171,100 of delinquent property taxes and interest on those taxes not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. It also includes \$759 of prepaid property taxes. Total deferred inflows of resources in the General Fund is \$171,859.

F. Long-term Liabilities

The Town issues general obligation bonds to provide resources for the acquisition and construction of major capital facilities and to refund prior issues. General obligation bonds have been issued for proprietary activities. Bonds are reported in governmental activities if the debt is expected to be repaid from governmental revenues and in business-type activities if the debt is expected to be repaid from proprietary fund revenues.

General obligation bonds are direct obligations and pledge the full faith and credit of the Town. New bonds generally are issued as 10 to 20 year bonds. Refunding bonds are issued for various terms based on the debt service of the debt refunded.

The State of Vermont offers a number of low interest and negative interest revolving loan programs to utilize for predetermined purposes. The Town has borrowed money from the State of Vermont Special Environmental Revolving Fund for water and sewer projects.

Long-term liabilities outstanding as of June 30, 2018 were as follows:

Business-type Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Improvements, Principal and Interest Payments of \$71,047 Payable on December 1 Annually, Interest at 1%, 2% Administration Fee, Due December, 2027	\$ 657,371	\$ 0	\$ 51,326	\$ 606,045

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Improvements, Principal and Interest Payments of \$67,609 Payable on November 1 Annually, -2% Interest, Due November, 2044. The Town will Recognize Grant Income Annually For the Amount of Forgiven Principal as a Result of the Negative Interest	\$2,571,292	\$ 0	\$119,035	\$2,452,257
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Improvements, Authorized to \$2,713,773 in Total but Eligible for \$166,850 Subsidy, Principal and Interest Payment of \$68,870 Payable on March 1 Annually, - 1.3% Interest, Due March, 2047. The Town Recognized \$26,352 of the Subsidy during the Year. The Town will Recognize Grant Income Annually For the Amount of Forgiven Principal as a Result of the Negative Interest	2,554,232	19,043	128,332	2,444,943
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Pollution Control Facility, Principal and Administration Fee Payments of \$1,697 Payable on December 1 Annually, 0% Interest, 2% Administration Fee, Due December, 2030	20,541	0	1,286	19,255
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Pollution Control Facility, Principal and Administration Fee Payments of \$16,813 Payable on November 1 Annually, 0% Interest, 2% Administration Fee, Due November 1, 2029	<u>190,797</u>	<u>0</u>	<u>12,997</u>	<u>177,800</u>
Total	<u>\$5,994,233</u>	<u>\$19,043</u>	<u>\$312,976</u>	<u>\$5,700,300</u>

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

Changes in long-term liabilities during the year were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type Activities					
General Obligation Bonds Payable	\$ 5,994,233	\$ 19,043	\$ 312,976	\$ 5,700,300	\$ 203,914
Total Business-type Activities Long-term Liabilities	<u>\$ 5,994,233</u>	<u>\$ 19,043</u>	<u>\$ 312,976</u>	<u>\$ 5,700,300</u>	<u>\$ 203,914</u>

Debt service requirements to maturity are as follows:

Year Ending June 30	Business-type Activities		
	Principal	Interest	Total
2019	\$ 203,914	\$ 22,122	\$ 226,036
2020	205,791	20,245	226,036
2021	207,721	18,315	226,036
2022	209,707	16,329	226,036
2023	211,750	14,286	226,036
2024-2028	1,091,472	38,703	1,130,175
2029-2033	719,930	1,180	721,110
2034-2038	682,395	0	682,395
2039-2043	682,392	0	682,392
2044-2047	410,694	0	410,694
Principal to be Forgiven (To Be Converted to Grant)	<u>1,074,534</u>	<u>0</u>	<u>1,074,534</u>
Total	<u>\$ 5,700,300</u>	<u>\$ 131,180</u>	<u>\$ 5,831,480</u>

The above maturities include the administration fee as interest.

G. Fund Balances

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

Amounts constrained to stabilization (rainy-day funds) will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The Town does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Town does not have any minimum fund balance policies.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town's policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

The fund balances in the following funds are restricted as follows:

Major Funds

General Fund:

Restricted for Highway Expenditures by Statute (Source of Revenue is Highway Property Taxes and State Highway Aid)	\$ <u>160,181</u>
--	-------------------

Non-Major Funds

Special Revenue Funds:

Restricted for Mortimer R. Proctor Fund Expenses by Donations (Source of Revenue is Donations)	19,002
Restricted for Record Restoration Expenses by Statute (Source of Revenue is Restoration Fees)	6,976
Restricted for Recreation Programs by Donations (Source of Revenue is Donations)	<u>41,034</u>
Total Special Revenue Funds	<u>67,012</u>

Capital Projects Funds:

Restricted for Highway Equipment Expenditures by Statute (Source of Revenue is Highway Property Taxes)	249,180
Restricted for Skating Rink Expenditures by Donations (Source of Revenue is Donations)	1,573
Restricted for Beaver Pond Expenditures by Donations (Source of Revenue is Donations)	10,003
Restricted for Highway Garage Expenditures by Statute (Source of Revenue is Highway Property Taxes)	<u>4,260</u>
Total Capital Projects Funds	<u>265,016</u>

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

Permanent Fund:	
Restricted for Riverside Cemetery Perpetual Care by Sale of Lots	<u>\$187,618</u>
Total Non-Major Funds	<u>519,646</u>
Total Restricted Fund Balances	<u>\$679,827</u>

The fund balances in the following funds are committed as follows:

Non-Major Funds

Capital Projects Funds:	
Committed for Marble Bridge Expenditures by the Voters	\$ 12,141
Committed for Town Office Equipment Expenditures by the Voters	13,035
Committed for Fire Department Expenditures by the Voters	197,153
Committed for Town Hall Building Expenditures by the Voters	<u>63,681</u>
Total Committed Fund Balances	<u>\$286,010</u>

The fund balances in the following fund is assigned as follows:

Non-Major Funds

Special Revenue Funds:	
Assigned for Reappraisal Expenses	<u>\$54,265</u>
Total Assigned Fund Balances	<u>\$54,265</u>

H. Restricted and Designated Net Position

The restricted net position of the Town as of June 30, 2018 consisted of the following:

Governmental Activities:	
Restricted for Highway Expenditures by Statute	\$413,621
Restricted for Mortimer R. Proctor Fund Expenses by Donations	19,002
Restricted for Record Restoration Expenses by Statute	6,976
Restricted for Recreation Programs by Donations	41,034
Restricted for Skating Rink Expenditures by Donations	1,573
Restricted for Beaver Pond Expenditures by Donations	10,003
Restricted for Riverside Cemetery Perpetual Care by Sale of Lots	<u>187,618</u>
Total Governmental Activities	<u>\$679,827</u>

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

The designated net position of the Town's Proprietary Funds as of June 30, 2018 consisted of the following:

Water Fund:	
Designated for Vehicle Replacement	\$ 24,088
Designated for Water Operations	<u>337,611</u>
Total Water Fund	<u>361,699</u>
Sewer Fund:	
Designated for Sewer Operations	<u>174,622</u>
Total Business-type Activities	<u>\$536,321</u>

V. OTHER INFORMATION

A. BENEFIT PLAN

The Town offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The Town is the administrator of the plan. The plan permits employees to defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Town has no liability for losses under this plan, but does have the duty of due care that would be required of an ordinary prudent investor. All of the investments are self-directed by each employee.

The Town has elected to contribute 5% of eligible employees' earnings, limited to forty (40) hours per week, for hourly employees and the weekly salary for salaried employees. Total payroll for the year was \$328,290. Total covered payroll for the year was \$131,782. The contribution by the Town to the deferred compensation plan for the years ended June 30, 2018, 2017 and 2016 were \$6,589, \$6,779 and \$6,733, respectively.

B. PROPERTY TAXES

The Town is responsible for assessing and collecting its own property taxes, as well as education property taxes for the State of Vermont. Property taxes are assessed based on property valuations as of April 1, the voter approved budgets and the State education property tax liability. Property taxes are collected four (4) times per year. During the tax year ended June 30, 2018 property taxes became due and payable on August 10, 2017, November 10, 2017, February 10, 2018 and May 10, 2018. The penalty is eight percent (8%). Interest is assessed at one percent (1%) per month for the first three months and one and one-half percent (1-1/2%) per month for each month thereafter. Unpaid taxes become an enforceable lien on the property and such properties are subject to tax sale. The tax rates for 2018 were as follows:

	<u>Residential</u>	<u>Non-Residential</u>
Education	1.5749	1.4835
Town	<u>0.9944</u>	<u>0.9944</u>
Total	(33) <u>2.5693</u>	<u>2.4779</u>

TOWN OF PROCTOR, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2018

C. RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three fiscal years. The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and ratesetting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

The Town is also a member of the Vermont League of Cities and Towns Employment Resource and Benefits Trust. The Trust is a nonprofit corporation formed to provide unemployment coverage and other employment benefits for Vermont municipalities and is owned by the participating members. The agreement does not permit the Trust to make additional assessments to its members. The Town has only elected unemployment coverage with the Trust.

D. CONTINGENT LIABILITIES

The Town is a participating member in the Rutland Solid Waste District (RSWD). The Town could be subject to a portion of the District's debt if they experience financial difficulties.

The Town participates in a number of federally assisted and state grant programs that are subject to audits by the grantors or their representatives. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

TOWN OF PROCTOR, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2018

	Special Revenue Funds	Capital Projects Funds	Permanent Fund Riverside Cemetery Fund	Total
<u>ASSETS</u>				
Cash	\$ 81,984	\$ 551,488	\$ 22,123	\$ 655,595
Investments	39,262	0	165,495	204,757
Due from Other Funds	<u>31</u>	<u>0</u>	<u>0</u>	<u>31</u>
Total Assets	\$ <u>121,277</u>	\$ <u>551,488</u>	\$ <u>187,618</u>	\$ <u>860,383</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Due to Other Funds	\$ <u>0</u>	\$ <u>462</u>	\$ <u>0</u>	\$ <u>462</u>
Total Liabilities	<u>0</u>	<u>462</u>	<u>0</u>	<u>462</u>
Fund Balances:				
Restricted	67,012	265,016	187,618	519,646
Committed	0	286,010	0	286,010
Assigned	<u>54,265</u>	<u>0</u>	<u>0</u>	<u>54,265</u>
Total Fund Balances	<u>121,277</u>	<u>551,026</u>	<u>187,618</u>	<u>859,921</u>
Total Liabilities and Fund Balances	\$ <u>121,277</u>	\$ <u>551,488</u>	\$ <u>187,618</u>	\$ <u>860,383</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF PROCTOR, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	Special Revenue Funds	Capital Projects Funds	Permanent Fund Riverside Cemetery Fund	Total
Revenues:				
Intergovernmental	\$ 7,353	\$ 0	\$ 0	\$ 7,353
Charges for Services	0	0	500	500
Permits, Licenses and Fees	1,064	0	0	1,064
Investment Income	254	51	3,488	3,793
Donations	20,619	347	0	20,966
Other	0	1,665	109	1,774
Total Revenues	29,290	2,063	4,097	35,450
Expenditures:				
General Government	18,709	2,379	0	21,088
Public Safety	0	1,425	0	1,425
Highways and Streets	0	545	0	545
Culture and Recreation	16,467	746	0	17,213
Cemetery	0	0	2,816	2,816
Capital Outlay:				
Highways and Streets	0	91,388	0	91,388
Total Expenditures	35,176	96,483	2,816	134,475
Excess/(Deficiency) of Revenues Over Expenditures	(5,886)	(94,420)	1,281	(99,025)
Other Financing Sources:				
Proceeds from Sale of Vehicle	0	4,874	0	4,874
Transfers In	0	113,400	0	113,400
Total Other Financing Sources	0	118,274	0	118,274
Net Change in Fund Balances	(5,886)	23,854	1,281	19,249
Fund Balances - July 1, 2017	127,163	527,172	186,337	840,672
Fund Balances - June 30, 2018	\$ 121,277	\$ 551,026	\$ 187,618	\$ 859,921

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF PROCTOR, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018

	Mortimer R. Proctor Fund	Reappraisal Fund	Record Restoration Fund	Recreation Trust Fund	Total
<u>ASSETS</u>					
Cash	\$ 19,002	\$ 54,265	\$ 6,976	\$ 1,741	\$ 81,984
Investments	0	0	0	39,262	39,262
Due from Other Funds	0	0	0	31	31
Total Assets	\$ <u>19,002</u>	\$ <u>54,265</u>	\$ <u>6,976</u>	\$ <u>41,034</u>	\$ <u>121,277</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:					
Restricted	19,002	0	6,976	41,034	67,012
Assigned	0	54,265	0	0	54,265
Total Fund Balances	<u>19,002</u>	<u>54,265</u>	<u>6,976</u>	<u>41,034</u>	<u>121,277</u>
Total Liabilities and Fund Balances	\$ <u>19,002</u>	\$ <u>54,265</u>	\$ <u>6,976</u>	\$ <u>41,034</u>	\$ <u>121,277</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF PROCTOR, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	Mortimer R. Proctor Fund	Reappraisal Fund	Record Restoration Fund	Recreation Trust Fund	Total
Revenues:					
Intergovernmental	\$ 0	\$ 7,353	\$ 0	\$ 0	\$ 7,353
Permits, Licenses and Fees	0	0	1,064	0	1,064
Investment Income	2	6	1	245	254
Donations	<u>20,619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,619</u>
Total Revenues	<u>20,621</u>	<u>7,359</u>	<u>1,065</u>	<u>245</u>	<u>29,290</u>
Expenditures:					
General Government	0	18,438	271	0	18,709
Culture and Recreation	<u>12,749</u>	<u>0</u>	<u>0</u>	<u>3,718</u>	<u>16,467</u>
Total Expenditures	<u>12,749</u>	<u>18,438</u>	<u>271</u>	<u>3,718</u>	<u>35,176</u>
Net Change in Fund Balances	7,872	(11,079)	794	(3,473)	(5,886)
Fund Balances - July 1, 2017	<u>11,130</u>	<u>65,344</u>	<u>6,182</u>	<u>44,507</u>	<u>127,163</u>
Fund Balances - June 30, 2018	<u>\$ 19,002</u>	<u>\$ 54,265</u>	<u>\$ 6,976</u>	<u>\$ 41,034</u>	<u>\$ 121,277</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF PROCTOR, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2018

2018 ANNUAL REPORT OF PROCTOR, VERMONT

	Marble Bridge Fund	Town Office Equipment Fund	Highway Equipment Fund	Fire Department Fund	Skating Rink Fund	Beaver Pond Fund	Town Hall Fund	Highway Garage Fund	Total
<u>ASSETS</u>									
Cash	\$ 12,141	\$ 13,035	\$ 249,180	\$ 197,615	\$ 1,573	\$ 10,003	\$ 63,681	\$ 4,260	\$ 551,488
Total Assets	<u>\$ 12,141</u>	<u>\$ 13,035</u>	<u>\$ 249,180</u>	<u>\$ 197,615</u>	<u>\$ 1,573</u>	<u>\$ 10,003</u>	<u>\$ 63,681</u>	<u>\$ 4,260</u>	<u>\$ 551,488</u>
<u>LIABILITIES AND FUND BALANCES</u>									
Liabilities:									
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 462	\$ 0	\$ 0	\$ 0	\$ 0	\$ 462
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>462</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>462</u>
Fund Balances:									
Restricted	0	0	249,180	0	1,573	10,003	0	4,260	265,016
Committed	<u>12,141</u>	<u>13,035</u>	<u>0</u>	<u>197,153</u>	<u>0</u>	<u>0</u>	<u>63,681</u>	<u>0</u>	<u>286,010</u>
Total Fund Balances	<u>12,141</u>	<u>13,035</u>	<u>249,180</u>	<u>197,153</u>	<u>1,573</u>	<u>10,003</u>	<u>63,681</u>	<u>4,260</u>	<u>551,026</u>
Total Liabilities and Fund Balances	<u>\$ 12,141</u>	<u>\$ 13,035</u>	<u>\$ 249,180</u>	<u>\$ 197,615</u>	<u>\$ 1,573</u>	<u>\$ 10,003</u>	<u>\$ 63,681</u>	<u>\$ 4,260</u>	<u>\$ 551,488</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF PROCTOR, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	Marble Bridge Fund	Town Office Equipment Fund	Highway Equipment Fund	Fire Department Fund	Skating Rink Fund	Beaver Pond Fund	Town Hall Fund	Highway Garage Fund	Total
Revenues:									
Investment Income	\$ 1	\$ 1	\$ 25	\$ 13	\$ 0	\$ 2	\$ 6	\$ 3	\$ 51
Donations	0	0	0	0	347	0	0	0	347
Other	0	0	0	1,665	0	0	0	0	1,665
Total Revenues	1	1	25	1,678	347	2	6	3	2,063
Expenditures:									
General Government	0	2,379	0	0	0	0	0	0	2,379
Public Safety	0	0	0	1,425	0	0	0	0	1,425
Highways and Streets	0	0	545	0	0	0	0	0	545
Culture and Recreation	0	0	0	0	746	0	0	0	746
Capital Outlay:									
Highways and Streets	0	0	20,745	0	0	0	0	70,643	91,388
Total Expenditures	0	2,379	21,290	1,425	746	0	0	70,643	96,483
Excess/(Deficiency) of Revenues Over Expenditures	1	(2,378)	(21,265)	253	(399)	2	6	(70,640)	(94,420)
Other Financing Sources:									
Proceeds from Sale of Vehicle	0	0	4,874	0	0	0	0	0	4,874
Transfers In	1,000	2,500	15,000	75,000	0	0	0	19,900	113,400
Total Other Financing Sources	1,000	2,500	19,874	75,000	0	0	0	19,900	118,274
Net Change in Fund Balances	1,001	122	(1,391)	75,253	(399)	2	6	(50,740)	23,854
Fund Balances - July 1, 2017	11,140	12,913	250,571	121,900	1,972	10,001	63,675	55,000	527,172
Fund Balances - June 30, 2018	\$ 12,141	\$ 13,035	\$ 249,180	\$ 197,153	\$ 1,573	\$ 10,003	\$ 63,681	\$ 4,260	\$ 551,026

2018 ANNUAL REPORT OF PROCTOR, VERMONT

See Disclaimer in Accompanying Independent Auditor's Report.

Sullivan, Powers & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. #92-000180

Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance with
"Government Auditing Standards"

Selectboard
Town of Proctor, Vermont
45 Main Street
Proctor, Vermont 05765

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Proctor, Vermont as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Proctor, Vermont's basic financial statements and have issued our report thereon dated November 14, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Proctor, Vermont's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Proctor, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Proctor, Vermont's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as described in the accompanying Schedule of Findings and Deficiencies in Internal Control, we identified a certain deficiency that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town of Proctor, Vermont's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Item 2018-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Proctor, Vermont's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards".

We also noted certain other matters that we reported to the management of the Town of Proctor, Vermont in a separate letter dated November 14, 2018.

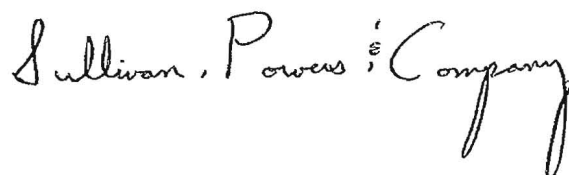
Town of Proctor, Vermont's Response to Deficiency in Internal Control

The Town of Proctor, Vermont's response to the deficiency in internal control identified in our audit is included with the accompanying Schedule of Findings and Deficiencies in Internal Control. The Town of Proctor, Vermont's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Proctor, Vermont's internal control or on compliance. This report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Proctor, Vermont's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

November 14, 2018
Montpelier, Vermont
VT Lic. #92-000180



TOWN OF PROCTOR, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2018

Deficiencies in Internal Control:

Material Weaknesses:

2018-1 Reconciliation of Balance Sheet Accounts

Criteria:

Internal controls should be in place to provide for the reconciliation of all balance sheet accounts to supporting documentation on an annual basis in order to detect and correct errors in account balances.

Condition:

A number of balance sheet accounts such as cash, receivables, property, plant and equipment, accumulated depreciation, accrued payroll and benefits payable, bonds payable and deferred inflows of resources were not reconciled prior to the audit to the actual balances at year end which resulted in various adjustments to revenue and expenses.

Cause:

Unknown.

Effect:

The Town's account balances were not completely reconciled which resulted in various adjustments to revenue and expenses.

Recommendation:

We recommend that all balance sheet accounts be reconciled to supporting documentation at least annually in order to detect and correct errors.

Town of Proctor

45 Main Street
Proctor, VT 05765

Phone: 802-459-3333
Fax: 802-459-2356



November 14, 2018

Jordon Plummer
Sullivan, Powers & Co.
77 Barre Street
Montpelier, VT 05601

Dear Mr. Plummer:

In response to your recommendations, we are in the process of developing a plan to implement your suggestions. This would include reconciliations of accounts as well as policy and procedure manuals.

Very truly yours,

Celia Lisananti
Town Clerk/Treasurer

Quarry Valley Unified Union School District

Poultney, Proctor and West Rutland Schools

February, 2019

Dear Poultney, Proctor and West Rutland Community Members,

Greetings from your School Board! Town meeting day is fast approaching and in the last year many exciting things have taken place in our schools! Governance of the Quarry Valley Unified Union School District (QVUUSD) has been merged and began operation effective July 1, 2018. The new district includes three PK-12 Schools: Poultney, Proctor and West Rutland. By merging governance, we have begun the process of finding ways to share resources and improve student opportunities.

We have worked to create a budget that is both mindful of the impact on our property taxes and the ever-increasing cost of goods and services. We have also worked hard to make sure our schools are able to provide the needed services and learning opportunities for our students. We continue to be mindful of our responsibility with your tax dollars and are constantly monitoring staff and student needs.

The QVUUSD budget warning defines total budgeted expenses of \$17,617,200. This translates into education spending of \$16,477.27 per equalized pupil and the proposed FY 2020 overall expenditure budget represents an increase of 5% from the FY 2019 budget. As a merged district, residents in our communities will avoid state tax penalties and take advantage of tax reductions over the next 3 years. We will continue to operate five schools and work towards offering expanded academic and extracurricular activities.

As we continue to transition and continue the merging process to our new school system, we welcome your feedback and continuing involvement in your local school. We are very proud of our students and their many accomplishments in the classroom, on the stage and on the athletic fields of play. Our graduation rates are high.

Your continued support means a great deal to the School Board, administration and staff. We are moving in the right direction and the work that has taken place in merging the district cannot be understated. Our school administrators provide a well-rounded, dynamic education to all our children. They work in partnership with parents, faculty and staff. Our schools are the focal point of our communities and we can accomplish many things if we all work together. Thank you for your support!

Quarry Valley Unified Union School Board

Jim Oberg, Chair
Lisa Miser, Vice Chair
Linda Smith, Clerk
Tom Callahan, Member
James Mumford, Member

Elizabeth Coltey, Member
Kristen Ross, Member
Tom Thacker, Member
Art Saceric, Member
Andy Shaw, Member

Proctor Elementary School

We exist to ensure all students learn at high levels.

Principal: Christy Coloutti

Administrative Assistant: Laurie Serrani

January, 2019

I am honored to serve my seventh year as principal of Proctor Elementary School (PrES) with a current enrollment of 162 students, Pre-K through grade 6.

The faculty and staff strive to build a positive school climate so that our students are successful academically, socially, and emotionally. We have implemented Positive Behavior Interventions and Supports (PBIS) for the past six years and focus on treating each other with dignity and respect. We have been recognized for multiple years by the VT Agency of Education for our strong implementation. PBIS provides proactive strategies for defining, teaching, and supporting appropriate student behaviors to create a positive school environment. As you will see when you walk into our school, we follow the motto of Respect Self, Others, and the Environment. As a number of visitors have mentioned, there is a strong sense of community when you enter our school.

As part of our Learner-Centered model of instruction, Proctor Elementary School has been implementing Proficiency-Based Learning (PBL), a system of academic instruction, assessment, grading, and reporting that is based on students demonstrating mastery of the knowledge and skills. These are skills they are expected to learn before moving on to the next subject, class, or graduation.

The students at PrES engage in a rigorous, proficiency-based curriculum in all subject areas. PrES prides itself in differentiating and extending its use of proficiency-based curricular programs and practices, including Readers Workshop, Foundations, Bridges in Mathematics, and College Prep Math. Our teachers have used their professional development time to learn about, develop, and implement proficiency-based programming and to create lessons that allow students to have considerable voice and choice with their learning. Teachers are focusing on supporting students in developing and growing in terms of the transferable skills necessary for all successful 21st century students (and all high school graduates beginning with the class of 2020):

- Clear and Effective Communication
- Creative and Practical Problem Solving
- Informed and Integrative Thinking
- Responsible and Involved Citizenship
- Self-Direction

In the area of mathematics, PrES continues to provide embedded professional development for teachers. All teachers participate in lesson studies where they observe each other and participate in pre- and post-discussions focusing on solid teaching practices. The math interventionist offers monthly professional development and is focused on looking at the content as it develops through different grade levels or these meetings address indicators of effective math learning schoolwide. The math interventionist visits classrooms often and meets weekly with each teacher to discuss student progress and to create plans to address that progress. Diagnostic information about math progress for individual students is also available through probing by the math interventionist using a variety of resources. —

In the area of literacy, PrES is focusing on understanding and implementing the components of a Balanced Literacy program in order to develop teacher expertise and to bring coherence and consistency of practice across the grade levels. There are interventions and enrichment opportunities to support all learners. There is a strong focus across all content areas to encourage a strong love for reading.

Technology has been extensively incorporated into the daily proficiency-based lessons for students across all grade levels. Students have access to many devices and use technology as a primary learning tool. We have created a wonderful makerspace where students are able to work on projects while sharing ideas, equipment, and knowledge. Our makerspace inspires students to become participatory learners to uncover their talents, needs, and interests by making, producing, solving, creating, collaborating, and thinking.

I am very proud and appreciative of the support from our Parent Teacher Organization and our volunteers of the Four Winds Science Program. The volunteers play an active role in providing opportunities for our students. The PTO is responsible for promoting activities to build stronger cultural experiences through field trips, guest speakers, and enrichment materials. Our Four Winds volunteers instruct in the classroom each month. Four Winds is a collection of natural science lessons and explorations designed to get children and adults outside learning together in every season. Each unit supports the Next Generation Science Standards and Common Core with a focus on the practices of science. These volunteers bring an added educational layer to our school environment.

Highlights for the year include:

- A team presented on the model of inclusion used at Proctor Elementary School for students with significant disabilities at Castleton University. Proctor was chosen as an exemplar by the State of Vermont and worked with a team from the University of Kansas.
- We had our second Let's Be Fair assembly in collaboration with the Vermont Council of Independent Living.
- We had a team of students compete at the Math Fair at the University of Vermont.
- Weekly Spanish lessons are provided to students in Pre-k through 6.
- Strong music program that includes: chorus, hand bells, band lessons, and weekly classroom instruction.
- School Resource Officer hired for the Supervisory Union and allocated funds from the school safety grant to install interior cameras to go along with the exterior cameras.
- Retirement of long-time educator in the Proctor Community: Lydia Kuust
- Peer Leader Club visited a local nursing home and handed out several beautiful vases of flowers.

In closing, I would like to thank you, the community, for supporting our school, staff and students. I would like to thank the committee of the Mortimer Proctor Fund for their continuous support throughout the years. Please visit our website or call to request a copy of our weekly newsletter to learn more about our exciting educational opportunities!

Respectfully submitted,

Christy Coloutti
Principal of Proctor Elementary School
christy.coloutti@gcsu.org

Proctor Jr/Sr High School Principal Report

February, 2019

Dear Parents, Guardians & Community Members,

On behalf of the Proctor Jr/Sr High School Community, it is my pleasure to provide you with a report highlighting some accomplishments over the past year. At the core of our thriving school, you will find our exceptional students, caring and dedicated staff, and parents/guardians who are committed to ensuring that their children receive a high- quality education. In a broader focus, we have found the town of Proctor (and the surrounding communities) as willing participants in providing our students with the resources and learning experiences that enhance our educational program and enrich our students' lives in a myriad of ways. The success that we have here at Proctor Jr/Sr High School is a direct reflection of the collective efforts of our community's stakeholders that place a strong emphasis on education and embrace the tradition and values that make this town a great place to live and work. As a result, Proctor Jr/Sr High School is widely regarded for its educational program that places a strong emphasis on learner-centered and proficiency-based learning as well as educating the "whole child".

Restorative Practice: Proctor Jr/Sr High School is proud to be leading the way in transitioning to a Restorative Practices model for Social and Emotional Learning (SEL). SEL is the process through which children and adults acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions. Restorative Practices are embraced statewide, nationwide, and worldwide. Creation of a state model for school implementation of Restorative Practices included representation from PrHS in recent years. The practices are based on providing a safe, caring, empathic environment, which fosters building relationships, connection, and a community of belonging. While work has been ongoing for the past few years, we have made tremendous strides this academic year in incorporating a school-wide model that meets the individual needs of all our students. Such activities include staff development and training in restorative practices, introducing circles to our new seventh grade students weekly in small structured groups, and providing repair and support to individuals who need further support. PrHS continues to partner with community leaders in the field such as the Rutland Community Restorative Justice Center. Connections for outside mentoring opportunities through The Mentor Connector are also available to our students. We look forward to next steps such as training students to be leaders for the SEL restorative practices model and expanding circles to the other grades. The Restorative Practice model supports the individualized learning of all students and their continued growth here at PrHS.

As part of a grant, Rick Bjorn, the Executive Director of the Rutland County Court Diversion and Restorative Justice Center, will be working with our 7th and 8th grade students this year on social-emotional learning and restorative justice practices. Also, as part of the grant, the Mentor Connectors will be providing our middle school students with an opportunity to have an outside mentor to work closely with them to build character, develop self-esteem, engage in goal-setting, and provide students with the skills necessary for success in the university and/or workforce setting. Through this mentorship program and focus on social-emotional learning, we expect to see a drop in our disciplinary referrals and an increase in our academic achievement at the middle school level.

Tarrant Institute: Our teachers are in the third year of work with the Tarrant Institute. This year, our teachers have worked diligently to restructure our PLC (Professional Learning Community) program and to prepare each student for student-led conferences at PrHS.

PrHS staff has been meeting on a weekly basis in their PLCs. During this time, PrHS staff has been engaging in rich pedagogical discussions centered on deeper learning that addresses students' learning needs, data analysis, and on implementing instructional supports that enable student success and drive continual improvement. In addition, a small group of PLC leaders will be meeting regularly with GRCSU innovative professionals and members of the Tarrant Institute to receive training on how to effectively lead PLCs that focuses on data, collaboration, best practices, and student learning.

During the month of October, PrHS held their fall student-led conferences. As PrHS continuously looks to improve both school and learner outcomes, student-led conferences hold our students accountable for their learning and allows our students to hone the skills of self-reflection/evaluation and goal-setting. In addition, the process of self-advocacy provides them with an opportunity to improve their communication, organization, and self-agency skills. We look forward to another round of student-led conferences this spring.

Facilities: Thanks to the hard work of our custodians, our building is looking ship-shape. Additional thanks to the taxpayers and the Mortimer Proctor Fund for funding the following:

- Upgraded kitchen facilities
- Two new Daktronic scoreboards were installed in the main gymnasium
- Taranovich Field - unfortunate setback - work to be completed - spring of 2019
- A new baseball scoreboard will be installed before the start of the 2019 baseball season

School Safety: The safety, security, and well-being of the staff and students of PrHS is our top priority. As a result, PrHS conducts monthly security drills and training for all staff. The Quarry Valley School District has also hired a full-time school resource officer to be shared among the communities of Poultney, Proctor, and West Rutland. This partnership has allowed for law enforcement personnel to regularly participate in the review of our school and emergency procedures.

In addition, this past fall, PrHS received a Vermont School Safety Grant in the amount of \$16,949.30. This money is to be used to enhance the security of the building and upgrade our school security camera system as well as converting all of our outside doors to keycard entries.

Technology: Proctor Jr/Sr High School is committed to providing its students, teachers and staff with state-of-the-art technology equipment and integration in order to enhance teaching and learning. Students are gaining the knowledge and skills necessary for today's technology-centric world and teachers are able to engage and interact with their students in a technology-rich environment.

Examples of technology that PrHS supports:

- Chromebooks for every student (1:1)
- Google apps for education
- Multiple promethean boards and smart boards
- collaborative learning spaces
- wi-fi with numerous access points, providing fast internet service and coverage for the entire building
- network integrated systems such as printers, copiers and phone system
- Infinite Campus, SWIS and JumpRope information systems for grades & attendance

Highlights:

1. A team of educators and administrators attended the League of Innovative Schools (LIS) Fall Conference in Portsmouth, Massachusetts. This conference provided PrHS staff with training in learner-centered best practices and with the opportunity to network with other innovative educators and school leaders across New England.
2. On September 29th, the town of Proctor hosted its annual Fall Festival. PrHS students manned many of the booths at the festival. This was a great day for the students and staff members to participate in community building. In addition, the day kicked off with a 5K run through the town of Proctor. All proceeds from the run went to the Class of 2020.
3. On October 19, Proctor Jr/Sr High School staff members participated in the Greater Rutland County Supervisory Union In-Service day at West Rutland School. This self-directed professional development day provided staff members with an opportunity to connect with colleagues across the SU, work on teacher PLPs, and participate in a wide variety of learning options and opportunities for collaboration. Staff enjoyed this break from their regular teaching day to re-energize themselves and bring new and exciting innovative ideas back to their classrooms.
4. On October 30, members of Proctor Jr/Sr High School and Proctor Elementary (along with members of the Tarrant Institute) participated in a cross-school Professional Learning Community (PLC). This cross-school PLC was designed to bring members of the Proctor teaching community together in an afternoon of collaboration and learning. During this meeting, many great ideas were discussed in which students and staff from both schools would collaborate to design deeper learning experiences, improve vertical articulation, and have more cross-school events.
5. A team of staff members attended the League of Innovative Schools (LIS) Vermont Fall Conference held at the Lake Morey Resort. This conference provided PrHS staff with training in learner-centered best practices and with the opportunity to network with other innovative educators and school leaders throughout Vermont.
6. On October 17th, PrHS hosted the Vermont State Supreme Court. The Court heard four cases in the school gymnasium. This was a great opportunity for students and community members to learn more about civics and the

Proctor Jr./Sr. High School
Dream Invent Explore

Vermont judicial system. Special thanks to Justice Karen Carroll (Proctor Jr/Sr High School Class of '81 alum) for bringing this once in a lifetime opportunity to PrHS. Chief Justice Paul Rieber commended our students and staff for making this a terrific day.

7. As part of our Red Ribbon Week celebration, PrHS Senior Peer Leaders invited Chuck Laramie to be a guest speaker. Mr. Laramie ran for Vermont Governor this past fall. He is a former teacher of PrHS and just retired from public education last year. He shared his story about recovering from alcoholism in hopes of spreading some awareness to all students in grades 7-12.
8. Congratulations to the Lady Phantoms Girls Varsity Soccer team on a fantastic year. The Lady Phantoms lost in the VPA Division IV state title game to Arlington. The girls finished the season with a 15-2-1 record.
9. Members of the Proctor Jr/Sr High School band programs participated in the annual Rutland City Halloween parade.
10. Proctor Jr/Sr High School students participated in the Castleton University Arts Engagement Day. Their artwork is currently displayed in the Christine Price Gallery on the campus of Castleton University.
11. Seniors have completed the TIPS program and several are actively participating in internship opportunities.
12. The class of 2018 had a 91% graduation rate and 80% college or post- high school training enrollment.
13. A team of educators and staff members are participating in a year-long training program hosted by the University of Vermont centered on transforming school culture through restorative practices. This program will help shape the future of restorative practices at PrHS.
14. Proctor Jr/Sr High School, along with other member schools of the GRCSU, participated in an Integrated Field Review (IFR) on December 4. This process consisted of a team of educators (from across Vermont) visiting our school, meeting with stakeholders, and collecting evidence about practices occurring here at PrHS. The IFR is non-evaluative and qualitative and is meant to support our growth as a school (CIP), foster networking opportunities, and highlight some of the great things going on at PrHS.
15. On November 30 and December 1st, Proctor Jr/Sr High School students performed the play *Stuart Little*. Congratulations to the cast and crew on a job well done!
16. On December 7th, the Proctor Jr/Sr High School Student Assembly group hosted its first Annual family-friendly Cabaret dinner. This was a great night in which the varied talents of our students were on full display.
17. On December 10th, Proctor Jr/Sr High School hosted its annual Winter Concert. The students did a great job, and it was a fun night had by all.

I want to thank you for a great first half of the 2018-2019 school year. We look forward to working with you in our continued partnership in building upon the rich traditions of the Proctor Jr/Sr High School and in developing exciting and innovative programs that appeal to our students' unique traits and encourage them to pursue excellence in their lives.

It is our pleasure and honor to serve your students and the Proctor community. On behalf of the students and staff, I thank you for your continued support.

Sincerely,

Chris Sell
Proctor Jr/Sr High School Principal



February, 2019

Dear Parents, Guardians and Community Members,

This has been an exciting year! We are proud to introduce our newly unified Greater Rutland County Supervisory Union, which began official operation on July 1, 2018. Transitions have been our focus during the year as we implement the voter-approved governance unification resulting from several years of planning. Our new school system includes Ira, Quarry Valley, Rutland Town and Wells Springs School Districts.

We would be remiss if we did not take this opportunity to recognize the hard work of our school board members, in particular, our retiring school districts. As a result of GRCSU unification, the Rutland Southwest Supervisory Union and Rutland Central Supervisory Union concluded their oversight of their respective school districts on June 30, 2018. As a result of the merger of the Wells Springs and Quarry Valley School Districts, five town school boards concluded their work last June as well: Middletown Springs Town School District, Wells Village School District, Poultney Town School District, Proctor Town School District and West Rutland Town School District. The years of board member stewardship of our town schools represents a long history which we must honor as we transition to our new school system. While all of our schools continue to serve children and families in our communities, our school district board and supervisory union board governance has unified. We remain committed to achieving stronger schools and communities through newly forged partnerships across our communities. Together we are better!

Last year, our excellence in education was recognized by the Agency of Education as we were featured in a video demonstrating best practices in Vermont which is now posted on the state website. In December, we were honored by a visit of the Integrated Field Review Team from the Agency of Education. They are charged with providing us with feedback concerning our implementation of the Education Quality Standards which are required of all school systems in Vermont. We are pleased with their feedback. One area in which we received commendation was that of Safe and Healthy Schools. Here we were pleased to learn that students and parents across our supervisory union speak highly of teachers, support staff and administrators within their buildings and feel they are safe and well-supported. Staff embrace a growth mindset about addressing the changing needs of our students both academically and socially. Students in all our schools are cooperative and well-disciplined. They have performed many acts of kindness to help others in our communities. This overarching spirit of cooperation and generosity is the hallmark of our schools' cultures.

Last year during our transition work with school boards, teachers, support staff and administrators we developed our GRCSU vision and mission. ***Our GRCSU Vision is to L.E.A.D. - Learn, Explore, Aspire, Discover.***

Our GRCSU Mission is to create an engaged learning community by empowering students to:

Learn collaboratively and independently.

Explore their own passions and choose their own pathways.

Aspire to achieve success.

Discover their own roles as contributing local and global community members.

Instruction & Learning: Instruction in GRCSU schools is moving toward ceding agency to students by ensuring they have choice around how, where, and when to access and demonstrate evidence of their learning. Teachers are working to

provide opportunities for students to identify where they are and where they're going in their learning, self-reflect on their learning, and learn cooperatively with and from each other.

This year we are fortunate to have assembled a team of grant-funded Innovation Coaches to help teachers identify individual goals and entry points into transforming their instruction. They provide embedded, ongoing support for teachers to meet those goals while building in opportunities for them to reflect on new learning. Coaches are working with teachers to create project-based lessons, performance-based assessments, and self-directed learning opportunities. Unlike typical workshops or conferences, our coaches provide ongoing, personalized support to teachers, a professional learning model that is research-based and proven to help transform practice.

GRCSU teachers also draw on their unique areas of expertise and learn cooperatively with and from each other. Each Tuesday afternoon, they examine student performance data, identify student needs, and share strategies in Professional Learning Communities (PLCs). These meetings are scheduled synchronously across GRCSU districts so that teachers from different schools can collaborate and share their experience.

Future Planning: Our excellent educational opportunities will grow and expand in our newly unified school system. We will continue to implement student-centered learning in proficiency-based, personalized environments where all students learn at high levels. New educational opportunities began as early as July 1, 2018, such as centralized technology and joint educational program offerings, and our future will continue to unfold in a positive and productive manner as our Board and administration engage in a process to build our collective future plan for years to come.

Community Outreach: As we build our new school system, we understand that community outreach and parent partnerships continue to be very important. There are several ways that we look forward to building these robust connections. First, we are updating our GRCSU websites and plan to embed our schools' social media and superintendent blog to allow for real time information sharing and feedback. We will continue to publish and distribute online our school principal monthly reports to keep our community apprised of the great work underway in our schools. Our principals are utilizing Twitter to share essential information concerning school and student success stories - and there are many! When you see an administrator at a school/community event (such as athletic matches, school music performances, parent teacher conferences and school board meetings), please feel free to reach out to any of us with your ideas or to ask a question. Of course, you may call or email any time!

District Annual Reports and Budget Presentations: Each school board will hold public meetings to present the annual education budget for voter approval. Mark your calendars for these important meetings: Quarry Valley Unified Union School District Annual Meeting on Tuesday, February 26; Wells Springs Unified Union School District Annual Meeting on Wednesday, February 27; Ira School District Town Meeting on March 4; and Rutland Town School District Town Meeting on March 4. Through our community outreach and engagement efforts, annual reports, forums and annual meetings, we hope all of you will become familiar with our school budgets and the important educational programs and plans they support. Our schools are an investment in our students and our future.

Thank you for your continuing support of all our students. Remember, we have a remarkable history and a promising future. We look forward to excellence in our schools and students into 2020 and beyond!

Yours in Education,

Debra J. Taylor

Debra J. Taylor, Ph.D.
Superintendent

Adam Rosenberg

Adam Rosenberg
Assistant Superintendent

debra.taylor@grcsu.org

adam.rosenberg@grcsu.org

Please remember to vote on Town Meeting Day, March 5, 2019. For more information visit our website: www.grcsu.org, call 802-775-4342 or email us at your convenience.



Director of Student Support Services Annual Town Report

February, 2019

Greater Rutland County Supervisory Union (GRCSU) provides special education programming in accordance with the Individuals with Disabilities Education Improvement Act (IDEIA) and the Vermont Agency of Education Special Education Rules and Regulations, which ensures that all students with disabilities have available to them a free and appropriate public education in the least restrictive environment that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment and independent living.

As of December 1, 2018 our GRCSU Child Count for special education recognized 286 (Prek-12) eligible students with disabilities categories including Autism, Developmental Delay, Emotional Disturbance, Hard of Hearing, Learning Impaired, Other Health Impaired (such as chronic health impairments, attention deficit or attention deficit with hyperactivity), Specific Learning Disabled, Speech or Language Impaired and Traumatic Brain Injured.

GRCSU provides special education services for identified 3 & 4 year old students along with their regular education peers typically through grade 12, or in some instances through the time the student turns 22. Beyond direct instruction, many students also need to access related services such as Speech and/or Language instruction, Occupational Therapy, Physical Therapy and Counseling.

Any one or a combination of services may be necessary to address the needs of the whole child. However, for a very small percentage of our students, specialized instruction may not be enough, and a special alternative program may be required. To be legally compliant, each eligible child is provided with an Individualized Education Plan (IEP). Depending on the need, a student may require any combination of the services detailed above. We are legally required to provide a free and appropriate public education to each student on an IEP and we must do it in the least restrictive environment possible.

Finally, we would like to recognize the efforts of all our Special Educators, Instructional Assistants and Service Providers. They are professional and dedicated to meeting the student's needs. They take their responsibilities with the students very seriously and they consistently exceed expectations. If you have any questions, please contact the GRCSU office at: 802-775-4342.

Sincerely,

Christine Kamm
Director of Student Support Services
Greater Rutland County Supervisory Union

Tammy Rescott
Assistant Director of Student Support Services
Greater Rutland County Supervisory Union

16 Evelyn Street · Rutland, VT 05701 · 802.775.4342 · www.grcsu.org

CHILD FIND NOTICE

The Greater Rutland County Supervisory Union (GRCSU) and each of the member school district (Ira, Quarry Valley (Poultney, Proctor and West Rutland) Wells Springs (Middletown Springs and Wells) and Rutland Town) are responsible for the provision of a free and appropriate public education for every child with an educational disability ages 3-21 living within a member town.

We are searching for any child including those birth through 2 years of age who might be eligible for and in need of special education and related services help. Anyone can and should make a referral of any child living in one of these towns they believe may be eligible for special education. They can do so by contacting in writing or by telephone: The principal of the school in which the child is or will be likely to attend OR the Superintendent of Schools of Greater Rutland County Supervisory Union, 16 Evelyn Street, Rutland, Vermont 05701, Tel: 775-4342.

Referral information will be handled in confidence. Any information obtained during child find is confidential as required in Rules 2365.2 - 2365.15 "Confidentiality of Information and Student Records". The referral may lead to an evaluation of the child to determine if he or she is eligible for and in need of special education. If the answer is yes, an individualized educational plan will be developed and implemented by a multidisciplinary team of people including the child's parents. Please, if you suspect a child residing in one of these towns may be in need of special education, make a referral.

NOTICE OF NON-DISCRIMINATION

The Greater Rutland County Supervisory Union and its member districts will not discriminate on the basis of disability in admission or access to, or treatment or employment in, its programs and activities including vocational education and special instruction as and to the extent provided by law. If you have questions regarding the school system's non-discrimination policies, please contact the GRCSU Director of Student Services or the Principal in the school where you reside. Additional inquiries regarding the provisions of the federal law related to children or adults with handicapping conditions or disabilities impacting the Greater Rutland County Supervisory Union or its member districts including Section 504 of the Vocational Rehabilitation Act, the Individuals with Disabilities Education Act, and the Americans with Disabilities Act can be obtained by contacting the Superintendent of Schools, Greater Rutland County Supervisory Union, 16 Evelyn Street, Rutland, Vermont 05701, Tel: 802-775-4342.

NOTIFICATION OF ASBESTOS MANAGEMENT PLAN AVAILABILITY

The Asbestos Hazard Emergency Response Act (40 CFR 763.93 (g) (4)) requires that written notice be given that the following schools have management plans for the safe control and maintenance of asbestos-containing materials found in their buildings. These management plans are available and accessible to the public at the administrative office of each facility listed below:

Greater Rutland County Supervisory Union
16 Evelyn Street
Rutland, VT 05701
775-4342

Proctor Elementary School
14 School Street
Proctor, VT 05765
459-2225

Proctor High School
4 Park Street
Proctor, VT 05765
459-3353



January 8, 2019

To whom it may concern:

The Proctor School District audit of the financial statements for the year ended on June 30, 2018 by RHR Smith & Company has recently been completed. Copies of the report are available for review at the Town Hall or Greater Rutland County Supervisory Union office.

Sincerely

Louis Milazzo
Business Manager

Notice to Voters of Poultney, Proctor and West Rutland

The Quarry Valley Annual Report
is available at the following locations:

Greater Rutland County Supervisory Union

Poultney Elementary School

Poultney High School

Poultney Town Clerk's Office

Proctor Elementary School

Proctor High School

Proctor Town Clerk's Office

West Rutland School

West Rutland Town Clerk's Office

GRCSU.org

REMINDER

**THE QUARRY VALLEY BOARD OF SCHOOL DIRECTORS
WILL HOLD ITS ANNUAL MEETING AS FOLLOWS:**

DATE & TIME:

TUESDAY, FEBRUARY 26, 2019 AT 6:30 PM

LOCATION:

**PROCTOR HIGH SCHOOL
4 PARK STREET, PROCTOR, VT.**

**THE BOARD WILL PRESENT THE PROPOSED
SCHOOL BUDGET TO THE PUBLIC AND WILL BE
AVAILABLE TO ANSWER QUESTIONS.**

Please join us in support of your schools!

**For information on final Proctor School District and
Rutland Central Supervisory Union financials, please
visit**

<http://bit.ly/2FVvjso>

Town of Proctor School District Warning
Annual School District Meeting
March 5 and March 6, 2018

The legal voters of the Town of Proctor School District are hereby notified and warned to meet at the gymnasium of the Proctor High School in said Town on Monday, March 5, 2017 at 7:00 p.m. to transact the following business from the floor:

March 5, 2018

Article 1: To hear the reports of the School Board and other District officials and act thereon.

Lisa Miser, Proctor School Board Chairperson gave an overview of all materials that were sent out and discussed at an earlier School Board meeting, February 27, 2018. She then entertained any and all questions. George Elliott asked for the total number of children in the 3 schools, and was told that the Quarry Valley Unified Union School District has 960 students Pre-K thru 12.

Article 2: To transact any other lawful business to come before the meeting.

Meeting was recessed at 7:30 p.m. until March 6, 2017 at 10:00 a.m.

March 6, 2018

The legal voters of the Town of Proctor School District are hereby further warned to meet at Proctor High School on Tuesday, March 6, 2018 at 10:00 a.m. at which time the polls will open and remain open until 7:00p.m. to vote on the following articles by Australian ballot.

Article 3. To elect a moderator for the ensuing year.

Article 4. To elect one (1) school director for the Quarry Valley Unified Union School Board for a period of three years.

To elect one (1) school director for the Proctor School Board for a term of two (2) years.

To elect one (1) school director for the Proctor School Board for a term of three (3) years.

Please note: Due to the formation of the Quarry Valley Unified Union School District the Proctor Town School District will cease all operations and no longer exist as of December 31, 2018.

Article 5: To amend Article 8B of the Quarry Valley Articles of Agreement as follows:

8B. Subsequent Sale of Real Property to Towns. In the event that, and at such subsequent time as the Unified Union School District School Board determines, at its discretion, and subject to compliance with the school closure provisions of Article 8C, that any of the real property, including land and buildings, conveyed to it by one or more of the forming districts is or are unnecessary to the continued operation of the Unified Union School District and its educational programs, the Unified Union School District shall offer such real property, for the sum of One U.S. Dollar, and subjects to all encumbrances of record, the assumption or payment of all outstanding bonds and notes and the repayment of any school construction aid or grants as required by Vermont law, to the town of the forming

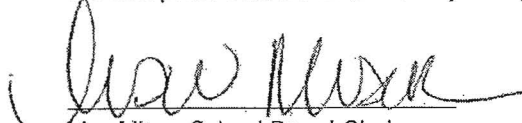
district which transferred the property under the provisions of Article 8A. The conveyance of any of the above school properties shall be conditioned upon the town owning and utilizing the real property for community and public purposes for a minimum of five years. In the event a town elects to sell the real property prior to five years of ownership, the town shall compensate the Unified Union School District for all capital improvements and renovations completed after the formation of the Unified Union School District and prior to the sale to the town. In the event a town elects not to acquire ownership of such real property, the Unified Union School District shall, pursuant to Vermont statutes, sell the property upon such terms and conditions as established by the Unified Union School District School Board.

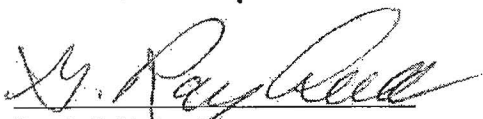
Lisa Miser, Proctor School Board Chairperson gave an overview of all materials that were sent out and discussed at an earlier School Board meeting, February 27, 2018. She then entertained any and all questions. George Elliott asked for the total number of children in the 3 schools, and was told that the Quarry Valley Unified Union School District has 960 students, Pre-K thru 12.

Respectfully submitted,


Rhoda Grace, Assist. Town Clerk

We accept the minutes of the Quarry Valley Unified Union School Meeting as written:


Lisa Miser, School Board Chair


Ray Ault, Moderator

Meeting was called to order by William Champine, Selectboard Chair at 7:00 PM and opened with the Pledge of Allegiance. In the absence of the Moderator a motion was made and seconded to appoint Ray Ault as Moderator pro tempore. Motions passed..

Mr. Ault opened with a reading of the rules (Roberts Rules) Motion made by Dan Kearney and seconded by Paul Pilcher to limit discussion to 3 minutes for each person until everyone is heard. This was voted and approved by majority.

Representative Dave Potter addressed the meeting with highlights from the legislative session.

A check for \$400.00 was presented to the PHS Senior Class for the delivery of Town Reports and accepted by Emilee Dupuis.

A motion was made and seconded to recess the Town Meeting until the School District Meeting was completed.

The Town Meeting reconvened at 7:30 pm

The legal voters of the Town of Proctor are hereby warned to meet at the Proctor Junior Senior High School gymnasium on Monday, March 5, 2018 at 7:00 P.M. to transact the following business not involving voting by Australian ballot.

Article 1: To hear and act upon the reports of the Town Officers. A motion to approve by Alan George and seconded by Josh Webb.

Article 2: Shall the Town vote the amount of \$65,000 for the Proctor Free Library for the period of July 1, 2018 to June 30, 2019? No discussion, passed by voice vote.

Article 3: Shall the Town vote the amount of \$457,253 for maintenance and repairing of town highways for the period of July 1, 2018 to June 30, 2019? Discussion for and against ensued. Motion passed by majority voice vote.

It was noted by John Zawistoski that motions and seconded for Articles 1,2,& 3 were not made. Motion made to ratify Articles 1,2,& 3. Motion seconded and passed.

Article 4: Shall the Town vote the amount of \$834,331 for current expenses of the Town for the period of July 1, 2018 to June 30, 2019? Motion to approve by Bob Coons seconded by Josh Webb, then discussion ensued and approved by majority voice vote.

Article 5: Shall the Town vote to collect its taxes on real property in four installments on August 10, November 10, February 10 and May 10 for the period of July 1, 2018 to June 30, 2019 and shall each

installment bear interest at the maximum rate as provided by law? Motion to approve by Alan George, seconded by Carole Ault, no discussion. Motion passed by majority voice vote

Article 6: Shall the Town vote to provide general authority to the Selectboard to enter into tax stabilization contracts with owners of new or existing but scheduled to be improved, industrial or commercial properties, for periods not to exceed 5 years, under and pursuant to the authority contained in 24 V.S.A. 2741§ (requires a two-thirds (2/3) majority vote of those present and voting to authorize tax stabilization. After a discussion, the article was approved by 2/3 majority voice vote.

Article 7: Shall the Town vote to authorize the Selectboard to extend up to \$15,000 for adulticide mosquito control in the Town of Proctor for the period of July 1, 2018 to June 30, 2019? A motion by Melissa Oechsle, seconded by Josh Webb. Article approved.

Article 8: Shall the Town vote authorize the use of Chittenden Watershed timber harvest revenue to fund a portion of the 2010 Water System Improvement Project? Motion to approve by Bob Coons and seconded by Alan George. Discussion ensued. Dick Horner made a motion to amend the amount of the total logging revenue of \$328,302 to be used for this project. This was seconded by Paula Kearney and approved by majority voice vote.

Article 9: To transact any other non-binding business as legally may come before meeting at this time. There was no further business conducted.

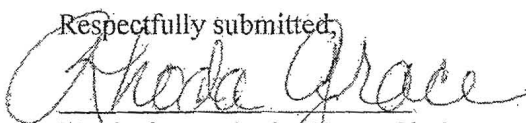
At the close of the above business, the meeting shall be recessed until Tuesday, March 6, 2018 at 10:00 A.M. at the Proctor Junior-Senior High School gymnasium to vote by Australian ballot on the following matter to wit:

Article 1: To elect a moderator for the ensuing year.

Article 2: To elect other Town Officials as required by law.

Meeting was adjourned at 8:20 pm until March 6, 2017 at 10:00 a.m.

Respectfully submitted,


Rhoda Grace, Assist. Town Clerk

We accept the minutes of the Town of Proctor Annual Meeting as written:



Bruce Baccei, Vice Chair


Ray Ault, Moderator

QUARRY VALLEY UNIFIED UNION SCHOOL DISTRICT WARNING

Annual School District Meeting

February 26 and March 5, 2019

The legal voters of the Quarry Valley Unified Union School District consisting of the towns of Poultney, Proctor and West Rutland, are hereby notified and warned to meet at Proctor High School in said town at seven o'clock in the evening on Tuesday, February 26, 2019, to transact any of the following business not involving voting by Australian ballot. Upon the conclusion of the business not involving Australian ballot, the meeting is to be adjourned and reconvened in the respective polling places hereinafter named on Tuesday, March 5, 2019 at 10:00 A.M. at which time the polls open until 7:00 P.M. at which time the polls will close, to transact business involving voting by Australian ballot.

February 26, 2019

- Article 1. To elect a moderator for a term of one (1) year.
- Article 2. To hear the reports of the School Board and other District officials and act thereon.
- Article 3. To elect a treasurer for a term of one (1) year.
- Article 4. To elect a clerk for a term of one (1) year.
- Article 5. To hear a presentation from the School Board on the proposed 2019-20 budget.
- Article 6. To transact any other lawful business that comes before the meeting.

March 5, 2019

- Article 7. Shall the voters of the Quarry Valley Unified Union School District authorize a capital improvements and facility repair and maintenance reserve fund, pursuant to the provisions of 24 V.S.A. §2804, for the purpose of the capital improvements, repairs and maintenance projects?
- Article 8. School Budget: Shall the voters of the Quarry Valley Unified Union School District approve the School Board to expend \$17,617,200 which is the amount the School Board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$16,477.27 per equalized pupil which is 5% more than last year.

Informational Hearing on February 26, 2019

Said persons and voters are further notified and warned that the meeting on February 26, 2019 at 7:00 P.M. at Proctor High School, in Proctor, Vermont will also serve as an informational hearing to discuss Article 8 which will be voted on by Australian ballot on March 5, 2019.

Polling Places for Australian Ballot Vote on March 5, 2019

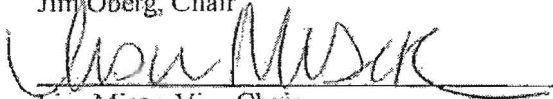
Poultney:	Poultney Fire House	10:00 A.M. – 7:00 P.M.
Proctor:	Proctor Jr. Sr. High School	10:00 A.M. – 7:00 P.M.
West Rutland:	West Rutland Town Hall	10:00 A.M. – 7:00 P.M.

Dated at Proctor, Vermont, January 21, 2019.

QUARRY VALLEY UNIFIED UNION BOARD OF SCHOOL DIRECTORS:



Jim Oberg, Chair

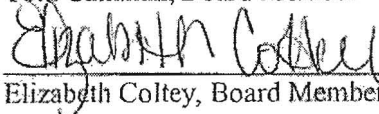


Lisa Miser, Vice Chair



Linda Smith, Clerk

Tom Callahan, Board Member



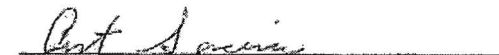
Elizabeth Coltey, Board Member



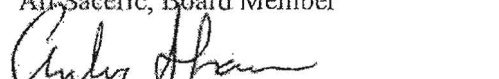
James Mumford, Board Member



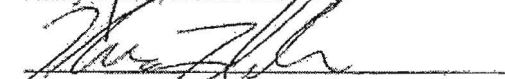
Kristen Ross, Board Member



Art Saceric, Board Member



Andy Shaw, Board Member



Tom Thacker, Board Member

Received for record and recorded prior to posting this 21st day of January, 2019.



Quarry Valley Unified Union District Clerk

Town of Proctor Warning

The legal voters of the Town of Proctor are hereby warned to meet at the Proctor Junior-Senior High School gymnasium on Monday, March 4, 2019 at 7:00 P.M. to transact the following business not involving voting by Australian ballot:

- Article 1: To hear and act upon the reports of the Town Officers.
- Article 2: Shall the Town vote the amount of \$67,000 for the Proctor Free Library for the period of July 1, 2019 to June 30, 2020?
- Article 3: Shall the Town vote the amount of \$499,533 for the maintenance and repairing of Town Highways for the period of July 1, 2019 to June 30, 2020?
- Article 4: Shall the Town vote the amount of \$848,583 for current expenses of the Town for the period of July 1, 2019 to June 30, 2020?
- Article 5: Shall the Town vote the amount of \$13,148 for Special Appropriations: Visiting Nurses - \$3,600; RSVP - \$250; Rutland Mental Health - \$2,000; Vermont Council On Aging - \$500; New Story Center - \$220; BROCC - \$1,000; ARC Rutland Area - \$300; Rutland Conservation District - \$250; NeighborWorks of Western Vermont - \$200; Vermont Center for Independent Living - \$250; Rutland Parent Child Center - \$500; Pittsford Food Shelf - \$1,000; Marble town Seniors - \$1,000; Mentor Connector - \$1,500; Habitat for Humanity - \$0.50 per Registered Voter (\$578). for the period July 1, 2019 to June 30, 2020?
- Article 6: Shall the Town vote to collect its taxes on real and personal property in four installments on August 10, November 10, February 10, and May 10 for the period of July 1, 2019 to June 30, 2020 and shall each installment bear interest at the maximum rate as provided by law?
- Article 7: Shall the Town vote to authorize the transfer of up to \$161,660 from the General Fund Cumulative Surplus to the Town Hall Building Fund for the purpose of rebuilding the Town Office Front Porch and Wall and renovating the Town Clerk's Office?
- Article 8: Shall the Town vote to authorize the establishment of a Main Street Streetlight Reserve Fund and to transfer \$20,000 from General Fund Cumulative Surplus to the Main Street Streetlight Reserve Fund?
- Article 9: Shall the Town vote to impose interest on overdue payments of water charges pursuant to Article III, Section 10 of the Public Drinking Water System Rules and Regulations and on overdue payments of sewer charges pursuant to Article III, Section 10 of the Public Sewage and Sewage Disposal Systems Rules and Regulations at a rate of *one* percent per month for the first three months overdue and thereafter at a rate of *one and one-half* percent per month on the balance of such charges from the due date until paid in full, pursuant to 24 V.S.A. § 5151(c) and 32 V.S.A. § 5136?
- Article 10: To transact any other non-binding business as legally may come before meeting at this time.

At the close of the above business, the meeting shall be recessed until Tuesday, March 5, 2019 at 10:00 A.M. at the Proctor Junior-Senior High School gymnasium to vote by Australian ballot on the following matters to wit:

- Article 1: To elect a moderator for the ensuing year.
- Article 2: To elect a Selectboard member for a Term of two (2) years

Article 3. To elect a Selectboard member for a term of three (3) years

Article 4 To elect a school board member for the Quarry Valley Unified Union School District for a term of three (3) years

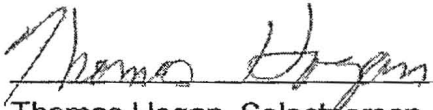
POLLS WILL BE OPEN AT THE RECESSED MEETING ROOM FROM
10:00 A.M. to 7:00 P.M.



Bruce E. Baccei, Chair

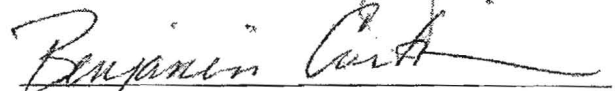


Robert Protivansky, Vice Chair



Thomas Hogan, Selectperson


Judith Frazier, Selectperson


Benjamin Curtis, Selectperson

Dated January 28, 2019

NOTICE TO VOTERS

For Local Floor Annual or Special Meetings

BEFORE MEETING DAY:

CHECKLIST POSTED at Clerks Office by ____February 3, 2019____. If your name is not on the checklist, then you must register to vote.

HOW TO REGISTER TO VOTE: There is no deadline to register to vote. You will be able to register to vote on the day of the election. You can register prior by visiting the town clerk's office or going online to olvr.sec.state.vt.us.

ON MEETING DAY:

If your name was dropped from the checklist in error, or has not been added even though you submitted a timely application for addition to the checklist, you can fill out a new registration form.

! If the clerk or Board of Civil Authority does not add your name, you can appeal the decision to a superior court judge, who will settle the matter. Call the Secretary of State's Office at 1-800-439-VOTE (439-8683) for more information.

If you are a first time voter who submitted your application to the checklist individually by mail and did not submit the required document, you must provide a current and valid photo identification, or a bank statement, utility bill, or government document that contains your name/current address.

If you have physical disabilities, are visually impaired or can't read, you may have assistance from any person of your choice. If any voters you know have disabilities let them know they can have assistance from any person of their choice.

If you know voters who cannot get from the car into the polling place let them know that ballot(s) may be brought to their car by two election officials.

If you have any questions or need assistance while voting, ask your town clerk or any election official for help.

NO PERSON SHALL:

- ! Vote more than once per election, either in the same town or in different towns.
- ! Mislead the board of civil authority about your own or another person's true residency or other eligibility to vote.
- ! Hinder or impede a voter going into or from the polling place.
- ! Socialize in a manner that could disturb other voters in the polling place.
- ! Offer bribe, threaten or exercise undue influence to dictate or control the vote of another person.

FOR HELP OR INFORMATION: Call the Secretary of State's Office at 1-800-439-VOTE (439-8683). (Accessible by TDD)

NOTICE TO VOTERS

For Local Elections

BEFORE ELECTION DAY:

CHECKLIST POSTED at Clerks Office by February 3, 2019. If your name is not on the checklist, then you must register to vote. **SAMPLE BALLOTS** will be posted by February 13, 2019.

HOW TO REGISTER TO VOTE: There is no deadline to register to vote. You will be able to register to vote on the day of the election. You can register prior by visiting the town clerk's office or going online to olvr.sec.state.vt.us.

REQUEST EARLY or ABSENTEE BALLOTS: You or a family member can request early or absentee ballots at any time during the year of the election in person, in writing, by telephone, email, or online at mvp.sec.state.vt.us. The latest you can request ballots for the Local Election is the close of the Town Clerk's office on March 4, 2019. (Any other person authorized by you who is not a family member must apply in writing or in person for a ballot for you.)

WAYS TO VOTE YOUR EARLY BALLOT:

- You may vote in the town clerk's office before the deadline.
- Voter may take his or her ballot(s) out of the clerk's office and return in same manner as if the ballots were received by mail.
- Have ballot mailed to you, and mail or deliver it back to the clerk's office before Election Day or to the polling place before 7:00 p.m. on Election Day.
- If you are sick or disabled before Election Day, ask the town clerk to have two justices of the peace bring a ballot to you at your home. (Ballots can be delivered on any of the eight days preceding the day of the election or on the day of election.)

ON ELECTION DAY:

If your name was dropped from the checklist in error, or has not been added even though you submitted a timely application for addition to the checklist, you can fill out a new registration form.

! If the clerk or Board of Civil Authority does not add your name, you can appeal the decision to a superior court judge, who will settle the matter on Election Day. Call the Secretary of State's Office at 1-800-439-VOTE (439-8683) for more information.

If you are a first time voter who submitted your application to the checklist individually by mail and did not submit the required document, you must provide a current and valid photo identification, or a bank statement, utility bill, or government document that contains your name/current address.

If you have physical disabilities, are visually impaired or can't read, you may have assistance from any person of your choice. If any voters you know have disabilities let them know they can have assistance from any person of their choice.

If you know voters who cannot get from the car into the polling place let them know that ballot(s) may be brought to their car by two election officials.

If you have any questions or need assistance while voting, ask your town clerk or any election official for help.

NO PERSON SHALL:

- ! Vote more than once per election, either in the same town or in different towns.
- ! Mislead the board of civil authority about your own or another person's true residency or other eligibility to vote.
- ! Hinder or impede a voter going into or from the polling place.
- ! Socialize in a manner that could disturb other voters in the polling place.
- ! Offer bribe, threaten or exercise undue influence to dictate or control the vote of another person.

FOR HELP OR INFORMATION: Call the Secretary of State's Office at 1-800-439-VOTE (439-8683). (Accessible by TDD)

If you believe that any of your voting rights have been violated, you may file an Administrative Complaint with the Secretary of State's Office, 128 State Street, Montpelier, VT 05633.

If you believe you have witnessed efforts to commit any kind of fraud or corruption in the voting process, you may report this to your local United States Attorney's Office.

If you have witnessed actual or attempted acts of discrimination or intimidation in the voting process, you may report this to the Civil Rights Division of the United States Department of Justice at (800) 253-3931.

INSTRUCTIONS FOR VOTERS using Paper Ballots

CHECK-IN AND RECEIVE BALLOTS:

- Go to the entrance checklist table.
- Give name and, if asked, street address to the election official in a loud voice.
- Wait until your name is repeated and checked off by the official.
- An election official will give you a ballot.
- Enter within the guardrail and go to a vacant voting booth.

MARK YOUR BALLOT: For each office listed on the ballot, you will see instructions to "Vote for not more than one, or Vote for not more than two, etc."

- To vote for a candidate, fill in the oval to the right of the name of the candidate you want to vote for.
- WRITE-IN candidate(s). To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot and either write-in the name or paste on sticker, then fill in the oval.

CHECK OUT:

- Go to the exit checklist table and state your name in an audible voice.
- Wait until your name is repeated and checked off by the official.

CAST YOUR VOTE by depositing your voted ballot in "Voted Ballots" box.

LEAVE the voting area immediately by passing outside the guardrail.

Town of Proctor, Vermont General Information

Incorporated Area	November 18, 1886 3,983 Acres	Town Water Shed Forest in Chittenden	1,587 Acres
		Population 2010 Census	1741
Town Highways:			
Class I	1.479 Mileage	First Railroad Train	1849
Class II	7.070 Mileage		
Class III	11.880 Mileage	First White Man Visited Sutherland Falls	1730
State Highway	1.804 Mileage		
Total Highways	22.233 Mileage	Altitude at Library	500 Feet Above Sea Level
Class IV	0.350 Mileage	Railroad Station Built	1892
		Torn Down	1967
Town Forest	382.5 Acres		
In Proctor	217.5 Acres	Village of Proctor Incorporated	November 25, 1884
In Pittsford	165.0 Acres	Merged with Town	June 28, 1966

Meeting Schedules and Hours of Operation

Selectboard meets at the Town Offices, 45 Main Street, on the second and fourth Monday of the month at 6:00 p.m.

School Directors meet on the second and fourth Tuesday of the month typically at 7:00 p.m. The meeting place alternates between the High School and Elementary School. Please check www.proctorhs.org for exact meeting time and location.

Planning Commission meets at the Town Offices, 45 Main Street, on the first Thursday of the month at 6:30 p.m.

Town Clerk's Office is open Monday through Friday from 8:00 a.m. to 4:00 p.m. The office is closed on weekends and holidays.

Public Library is open Monday through Thursday 9:00 a.m. to 11:00 a.m. and 2:00 p.m. to 8:00 p.m. Friday 9:00 to 12:00 noon and 1:00 p.m. to 5:00 p.m. Saturday 9:00 a.m. to 12:00 noon. Closed Sunday.

Curbside garbage pick-up every week and recycling pick-up every other week on Wednesday. Totes must be along roadside by 6:30 a.m.

Telephone Numbers

To Report a Fire	911	Proctor Elementary School	459-2225
Vermont State Police	911	Rutland Central Supervisory Union	775-4342
Regional Ambulance	911	Proctor Free Library	459-3539
Town Clerk	459-3333 x10	U.S. Post Office	459-3359
Town Manager	459-3333 x13	Skating Rink	459-2819
Proctor Jr.-Sr. High School	459-3353	Proctor Pool	459-2819

PLEASE BRING THIS REPORT WITH YOU TO TOWN MEETING

**Town of Proctor
45 Main Street
Proctor, VT 05765**

**Presort Standard
US Postage
PAID
Permit #165
Burlington, VT**

**Residential Customer
ECRWSS**